This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.

+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.

+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.

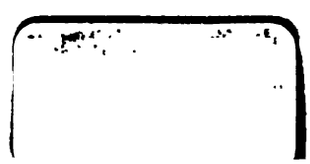
+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

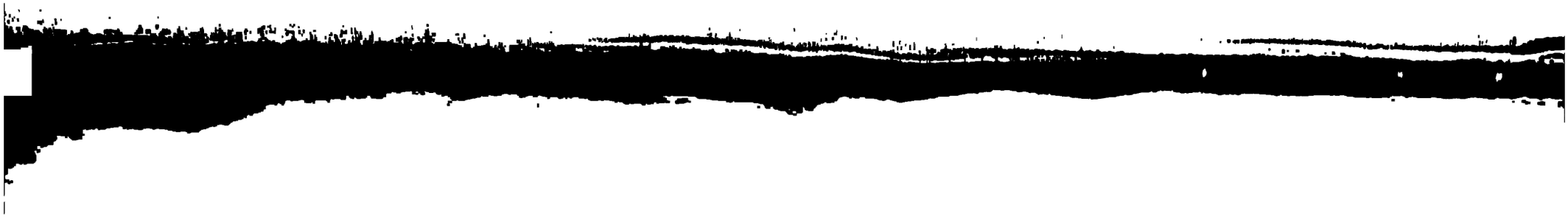
About Google Book Search

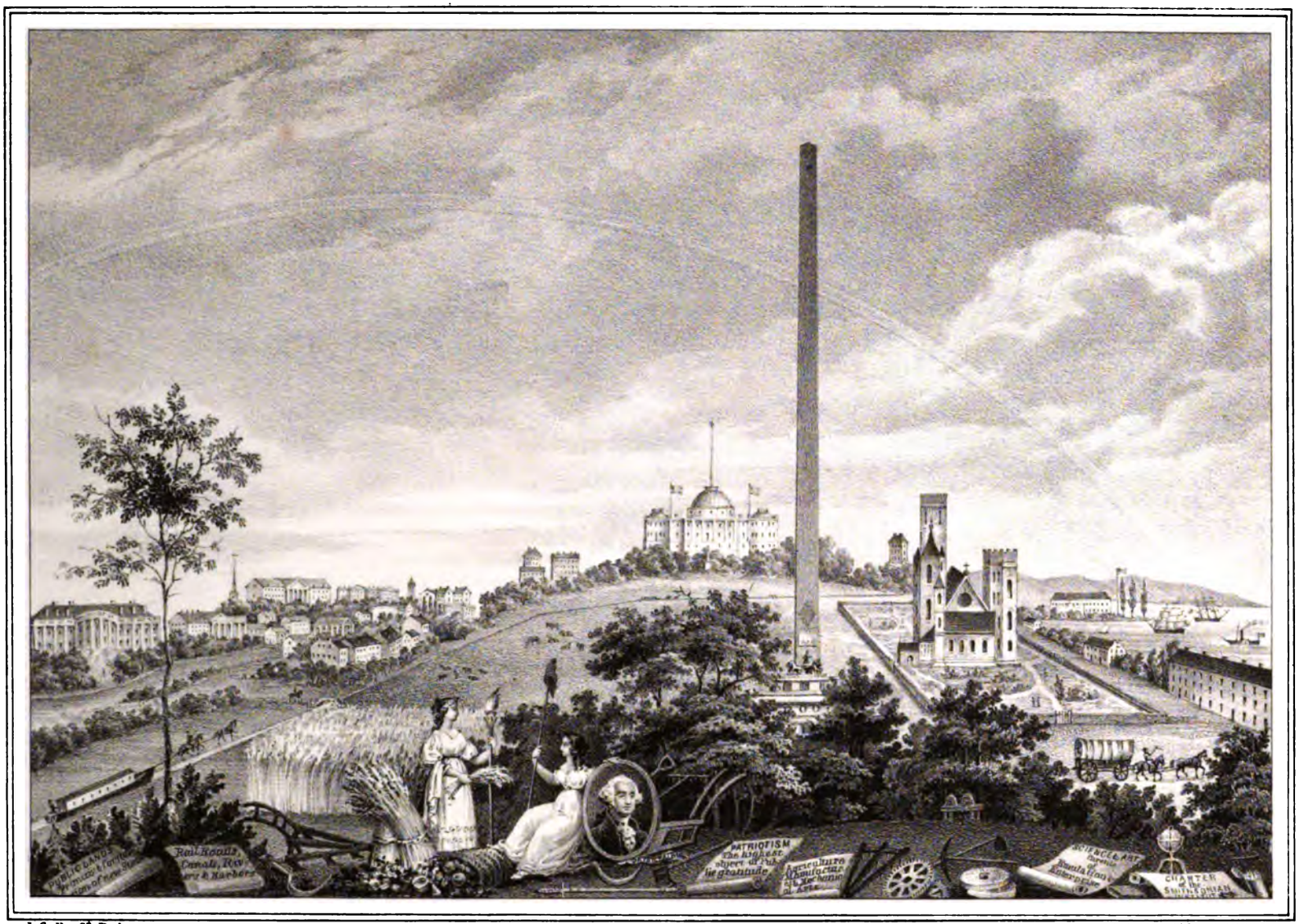
Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

PRESENTED TO THE UNIVERSITY
BY THE RHODES TRUSTEES

300.243 s. 2.







J.G. Bruff Del.

Lith. of F. Weber & Co Balto.

ELEMENTS OF NATIONAL THRIFT AND EMPIRE.

Entered according to act of congress in the year 1847 by Rodt Mayo in the clerks office of the Dist Court of the District of Columbia

J. G. Bruff Del.

Lith. of E. Weber & Co Balto.

Commerce and Navigation,—Lake, Internal, and Coasting Trade.

Entered according to act of congress in the year 1847 by Robt Mayo in the clerks office of the Dist Court of the District of Columbia.

A

SYNOPSIS

OF THE

COMMERCIAL AND REVENUE SYSTEM

OF

THE UNITED STATES,

AS DEVELOPED BY

INSTRUCTIONS AND DECISIONS OF THE TREASURY DEPARTMENT

FOR THE ADMINISTRATION OF

THE REVENUE LAWS:

ACCOMPANIED WITH

A SUPPLEMENT

OF HISTORICAL AND TABULAR ILLUSTRATIONS OF THE ORIGIN, ORGANIZATION, AND PRACTICAL OPERATIONS OF THE TREASURY DEPARTMENT AND ITS VARIOUS BUREAUS, IN FULFILMENT OF THAT SYSTEM:

IN EIGHT CHAPTERS,

WITH

AN APPENDIX.

BY ROBERT MAYO, M. D.,

COMPILER OF A NEW SYSTEM OF MYTHOLOGY—AN EPITOME OF ANCIENT GEOGRAPHY—AN ANALYTICAL CHART OF THE CONSTITUTIONS OF THE SEVERAL STATES, AND OF THE UNITED STATES:—ALSO THE PENSION LAWS OF THE UNITED STATES, WITH THE OPINIONS OF THE ATTORNEYS GENERAL, AND THE REGULATIONS OF THE WAR DEPARTMENT RELATING THERETO, ETC., ETC.

EXTRA EDITION.

PRINTED BY J. & G. S. GIDEON,
WASHINGTON:
1847.

RHODES HOUSE
5 DEC 1938
LIBRARY

DEDICATION.

TO

THE HON. WALTER FORWARD,
THE HON. GEORGE M. BIBB,
THE HON. ROBERT J. WALKER.

It appears to be entirely proper that a work such as this, of which the like has scarcely ever been attempted under any other Government, but which would certainly have been a convenience to all, should be ushered before the public under the auspices of some patron name or names, if not as sponsors for the performance, at least as approvers of the design. Without assuming that each of you would be sponsors for the execution of the present work, there can be *none* to whom it could be more appropriately inscribed than to you, gentlemen, whose names I have taken the liberty to prefix to this Dedication: the first, who authorized its undertaking; the second, who approved it in its progress; and the third, who extended his sanction to its completion and has favored its execution with his high commendation. I therefore beg, gentlemen, you will be pleased to accept it as a result of your several good opinions entertained of the performance of so intricate and laborious an enterprise: and permit me to assure you I shall ever be grateful for the confidence thus reposed in

Your very respectful

And obedient servant,

ROBERT MAYO.

CORRECTIONS.

In Chapter II, page 34, article 228, for "instructions," read *instruction*.
" II, page 61, at the end of note (32,) omit the reference to "Appendix, No. 1."
" III, page 75, at the end of note (38,) for "No. III," read *No. IV.*
" III, page 76, article 552, for "passed," read *past*.
" III, page 99, article 753, for "circulation," read *circular to*.
" III, page 103, article 785, for "proviso," read *promise*.
" III, page 122, at the end of note (54,) for "Chapter 3, sequel, read *Chapter 8, sequel*.
" III, page 133, in note (61,) fifth line, for "communication," read *enumeration*.
In Appendix, page 262, in note (*a*,) for "mood of," read *mode of*.

CONTENTS.

INTRODUCTION.

THE ORIGIN, CHARACTER, AND ANALYSIS OF THE WORK.

1. Of the authority under which this classified Synopsis was prepared, and the Processes by which it was produced.
2. Of the enumeration and virtual identity of the Laws with the Decisions given in execution of the Laws.
3. Of the relative proportions of Legislation devoted to the Fiscal department and other branches of the Government.
4. Of the applicability of this Analysis of the Laws to the Instructions and Decisions for their execution.
5. Of the availability of Laws and Decisions which have been repealed or become obsolete, as beacons to future legislation and Executive action.
6. A summary analysis of the work, &c.

CHAPTER I.

OUTLINE OF THE REVENUE, OR FINANCIAL SYSTEM IN GENERAL.

Page.

Section 1. Construction of the Revenue clause of the Constitution and of the Revenue laws; and definitions of country, America,* &c., in a commercial and political sense, - 1

Section 2. Improvement of the Revenue system, sought by repeated efforts, from 1789 to 1838, with other important tributaries thereto, - - - - - - - - 3

Section 3. The supervision of the business of the Customs, as the principal branch of the Revenue System, delegated, in chief, to the Comptroller of the Treasury, with certain reservations to the Secretary of the Treasury, and other exceptions incidentally devolving on other officers; also, sundry notices respecting the collection, safe-keeping, and disbursement of the Revenue, and other financial operations connected therewith, - - - - - - - - - - 6

CHAPTER II.

SYNOPSIS OF COMMERCIAL REGULATIONS, IN GENERAL, APPERTAINING TO THE REVENUE SYSTEM.

Section 1. Of the system of Marine Papers—the Books and Forms for issuing and recording Certificates of Registry, of Record, of Enrolment, and Licenses, and other Papers—with instructions appertaining thereto, and quarterly returns thereof, to the Treasury Department, - - - - - 11

Section 2. Of the Lighthouse System—with instructions appertaining thereto—and the quarterly returns of accounts and reports connected therewith, - - - - - - 30

Section 3. Of the Marine Hospital System for the relief of sick and disabled seamen, together with the System of Registering and Protecting American Seamen—embracing the weekly and quarterly returns of accounts connected therewith, - 32

Section 4. Of the Revenue Cutter System—embracing the due enforcement of the Revenue Laws, and the Quarterly Regulations, in the ports, and on the coasts of the United States—the quarterly returns connected therewith—and the annual inventory or property schedule of Revenue Cutters, &c., - - 39

Section 5. Of the System of Commerce and Navigation, (in time of peace,) embracing the Custom-house entries of Vessels, Imports, Exports, and Tonnage—with exhibits of manifests of cargoes and Marine Papers, and making registry of Aliens that arrive and report for naturalization, &c.:—Also, the quarterly returns connected therewith, respectively, - 42

Section 6. Of the system of Commerce and Navigation, as modified in time of War and contingent War—embracing the Embargo regulations—Sea Letters, Mediterranean Passports, Letters of Marque and Reprisal—Neutrality Regulations, with instances of national comity, &c., - - - - 60

CHAPTER III.

THE SYSTEM OF REVENUE PROPER, ARISING FROM IMPORTS, TONNAGE, AND OTHER DUTIES, SUCH AS LIGHT-MONEY, STORAGE RECEIPTS, PASSPORT AND CLEARANCE DUTIES, &c.; WITH THE NECESSARY PRELIMINARIES TO THE ESTIMATE AND LEVYING OF DUTIES.

(Preliminaries to the estimate and levying of Duties.)

Section 1. Of the regulations for estimating the Exchange value of foreign currency, incident to estimating the value of invoices and the rates of Duty thereon:—with the Monthly Returns of such estimates of Foreign Currency, - - 69

Section 2. Of instructions to Consuls and Commercial Agents, respecting the exchange value of foreign currency—the authentication of invoices, and the giving information on matters connected with American commerce in their respective Consulates, &c., - - - - - - - 72

Section 3. Of Officers of the Customs in General, their functions, &c., viz: Collectors, Naval Officers, Surveyors, Inspectors, Appraisers, Weighers, Gaugers, Measurers, Clerks—Endorsements on Public Documents—Absenteeism from Office, &c., - - - - - - - - 76

Section 4. Of the Deposite of Goods in Public Stores, for Duties, for Drawback, for reduction of Duties, to defer payment of Duties for want of Invoices, or as unclaimed Goods, &c., - - - - - - - - - 91

*The definition of "America" was not incorporated in Article 12, referring to it, in Chapter I, page 3, on account of its manifest inaccuracies; but as its omission might excite some curiosity about it, it is here transcribed, with a supposed clerical omission after the word *north*, [and *south*] inserted in brackets. But, even with that interlineation, "America" cannot be restricted to its Atlantic relations, neither geographically nor politically, however the act referred to in the definition may have meant to do so.

"'America.' This word, as used in the act of 22d February, 1805, supplementary to former Collection laws, is general, and has been considered by the Treasury Department as embracing all places lying *north* [and *south*] of the equator, and situated on the *eastern* shores of the *northern* and *southern continents* and their adjacent *bays* and *gulfs*, as well as the islands generally denominated the 'West Indies.'" *C's cir. January* 23, 1818; V. 1, p. 358.

(Of the estimate and levying of Duties of every kind.)

Page.

Section 5. Of the forms of Books and Accounts of Duties, &c., required to be kept by Collectors, Naval Officers, and Inspectors, as transmitted by the Comptroller's circular of the 1st of December, 1789; and the same, as modified and extended by the Comptroller's folio circular of the 31st of July, 1821, 93

Section 6. Of Tabular Tariffs, or rates of Impost Duties (clearly ascertained by the Tariff laws) alphabetically arranged, and issued by the Comptroller of the Treasury, from time to time, (according to said laws,) to insure uniformity in the estimate and collection of Duties throughout the United States, - - - - - - - - - 96

Section 7. Of Official Decisions respecting the rates of Impost Duties (or exemptions from Duty) on certain articles, not clearly ascertained, but left dubious by the laws, either from obscure phraseology or otherwise, &c., &c., - - 98

Section 8. Of Impost Duties—embracing Instructions for the estimate of Duties, and abatements thereof for Tare, Leakage, Shrinkage, Waste, Damage—for the Collection of Duties, and abatements thereof for cash payments (under acts before that of 1842)—and for making Returns of Accounts, weekly, monthly, and quarterly, to the Secretary for information, and quarterly to the First Auditor for settlement, - - 102

(*a.*) Of the estimate of Duties in general. - - 102

(*b.*) Abatements for Tare, Leakage, Waste, Damage, &c., 112

Page.

(*b.*) Of the collection of Duties in general, bonded or cash, and abatements thereof, by *discounts* for prompt payment, - - - - - - - - - 115

(*c.*) Of Duty Bonds—embracing instructions for the *taking* and the *collection* of said Bonds, and for the keeping of the accounts, and making the weekly, monthly, and quarterly returns of the same, to the Treasury, - - 117

(*d.*) Of Returns of Impost Duties, as avails of the Revenue proper, *Weekly*, *Monthly*, and *Quarterly*, for information and for settlement, - - - - - - - - 123

Section 9. Of other avails of the Revenue proper, as Tonnage Duties, Light Money, Storage Receipts, Proceeds of unclaimed Merchandise sold, Fees for appraising Goods, Passport and Clearance Duties, and Hospital Tax on Seamen's Wages, and the returns of accounts thereof, to the Secretary of the Treasury for information, and to the First Auditor for settlement, - - - - - - - - 131

Section 10. Of Discriminating Impost and Tonnage Duties in particular; that is, the discrimination between the Duties imposed on Goods imported in American vessels and on goods imported in foreign vessels, and between the Tonnage of American vessels and the Tonnage of Foreign vessels, as they existed anterior and subsequent to the conditionally repealing act of 1815, - - - - - - - - 136

CHAPTER IV.

THE SYSTEM OF INCIDENTAL REVENUE, DERIVED FROM VARIOUS SOURCES, AS RECOVERED BY SUIT.

Section 1. Of Instructions to Collectors, District Attorneys, Marshals, and Clerks of United States Courts, as to their duties in matters and proceedings appertaining to the institution, conduct, and final issue of suits in which the United States are a party, or interested; and to Commissioners of Insolvent Debtors of the United States, - - - - - - 149

Section 2. Of frauds on the Revenue, liable to suit by seizure, libel, &c.—and Quarterly returns of Fines, Penalties, and Forfeitures, and of the distribution of the proceeds thereof, - 153

(Returns of Fines, Penalties, Forfeitures, &c., with distribution of proceeds, &c.,) - - - - - - 158

Section 3. Of Custom-house Bonds put in suit, or liable to be put in suit—embracing Duty Bonds, Export Bonds, Bonds of masters of vessels, of owners of vessels, of Collectors, of Deputy Collectors, &c., and returns thereof respectively, - 162

Section 4. Of Treasury Transcripts of Accounts for Suit—consisting of Statements made by the 1st Comptroller, and by the 2d Comptroller, respectively, of Balances due on Accounts of Individuals on the Books of the Treasury, as derived from the Auditors under their supervision, the Commissioner of the General Land Office, and the Register of the Treasury, and addressed severally to the Solicitor of the Treasury for suit, - 165

CHAPTER V.

THE SYSTEM OF INCIDENTAL REVENUE, DERIVED FROM LOANS—WHETHER DIRECTLY BY LOANS OF DOMESTIC OR FOREIGN BANKERS AND INDIVIDUALS, OR INDIRECTLY (OF ALL WHO RECEIVE THEM) BY THE ISSUE OF TREASURY NOTES, &c.

Section 1. Of instructions in relation to direct Loans, Certificates of Stock, and transfers thereof, &c., - - - - 166

Section 2. Of instructions and proceedings in relation to Treasury notes, their issue, cancellation, and returns thereof to the Treasury Department—and of Scrip, in satisfaction of Land Warrants, &c., - - - - - - 167

CHAPTER VI.

OF THE SYSTEM OF DEPOSITE, TRANSFER, AND SAFE-KEEPING OF THE REVENUE.

[The subjects of this Chapter are too closely allied to be separated into different Sections, in the manner of those of other Chapters—comprising the fiscal agency of Banks, its early adoption and fluctuations; the currency of Bank notes; suspensions and resumptions of Specie payments; condition and operation of Banks; practical system of collecting, keeping, and disbursing the Revenue generally; distribution of the surplus Revenue, and returns thereof, respectively, to the Treasury Department.—See page 173.]

CHAPTER VII.

OF THE SYSTEM OF DISBURSEMENTS OF THE REVENUE BY THE TREASURER AND OTHER OFFICERS—WHETHER OF MONEYS ACTUALLY DEPOSITED IN THE TREASURY TO THE CREDIT OF THE TREASURER, OR OF MONEYS CONSTRUCTIVELY IN THE TREASURY, OR OF MONEYS NEVER PRETENDED TO HAVE BEEN IN THE TREASURY.

Section 1. General Instructions respecting the disbursements of public moneys by Treasury Warrants and Drafts—with incidental instructions respecting the Deposite and Transfer of public moneys; also, of certain anomalies respecting Disbursements, and of irregularities of Disbursing Agents, - - 182

Page.

Section 2. Of the disbursements of Public Moneys which are never pretended to have been in the Treasury, (or deposited to the credit of the Treasurer,) with the Weekly, Monthly, and Quarterly Returns thereof to the Secretary of the Treasury for information, and Quarterly to the 1st Auditor for settlement, - - - - - - - 193

(*a.*) Of the refunding of Tonnage duties and Light money, and of Impost duties in general, and the reductions thereof, (equivalent to refunding,) and of the returns of accounts of the same, respectively, to the Treasury, - - 193

(*b.*) Of Drawbacks of duties, or debentures for the payment of Drawbacks—with returns of abstracts thereof to the Treasury, - - - - - - - 196

(*c.*) Of Disbursements on account of Bounties on Fish exported—and on account of the Tonnage of Fishing vessels—with the entries therefor, and returns of abstracts thereof, respectively, to the Treasury, - - - - 206

(*d.*) Of disbursements on account of Revenue boats and cutters, Light-houses, sick and disabled Seamen; expenses of suits for fines, penalties, and forfeitures; expenses relating to spirits, wines, and teas, public stores, measuring goods for drawback and expense of drayage, cooperage, &c., 210

(*e.*) Of disbursements on account of the salaries, fees, emoluments, and the contingent expenses of Officers of the Customs, and the returns thereof to the Treasury, for settlement—with a recapitulation of the calls for Returns of salaries, fees, commissions, and other emoluments of Officers of the Customs, quarterly for settlement, and annually for the information of Congress—to which are added the calls for other annual statements of Property, Navigation, and Commerce, and the inventories of Revenue cutters. - - - - - - - - - - 211

Section 3. Of the Disbursements of Moneys actually deposited in the Treasury, and of Moneys constructively in the Treasury, - - - - - - - - - - 222

(*a.*) Of the refunding of Duties paid under protest—the same having been deposited in the Treasury, to the credit of the Treasurer, as a separate fund, to be refunded by appropriation, or authority of law, on certain contingencies, - 222

(*b.*) Of disbursements on account of the salaries, fees, and emoluments of District Attorneys, Marshals, Clerks of Courts, and Jurors, &c., and on account of Judges of the United States, of Governors and Secretaries of Territories, Members and Officers of Territorial Legislatures, and all others who receive their pay direct from the Treasurer, - 223

(*c.*) Of disbursements on account of Military Pensions, whilst wholly and in part under the direction of the Secretary of the Treasury, - - - - - - - 226

CHAPTER VIII.

OF INSTRUCTIONS AND REGULATIONS FOR THE GOVERNMENT OF REGISTERS AND RECEIVERS OF LAND OFFICES, IN RELATION TO THE SALES OF PUBLIC LANDS, AND RETURNS RELATIVE TO THE PROCEEDS THEREOF, &c., &c.

[This Chapter comprises abstracts of a number of *Circular Instructions* to Receivers and Registers of Land Offices, which, being found in the Office collection of the Circular Instructions of the Secretary of the Treasury, it was deemed inadmissible to pass them over unnoticed here.]

APPENDIX.

No. I. Explanations and forms of Official Documents in relation to the acts concerning the Registering, Recording, Enrolling, and Licensing Ships and Vessels, - - - - 235

No. II. Two Circulars—of the 1st December, 1789, and the 31st June, 1821—prescribing the forms of the Books of accounts to be kept, and the returns thereof to be made by Officers of the Customs, - - - - - - 252

No. III. Rules and Regulations for the government of the United States Revenue Marine, - - - - - 273

No. IV. General Instructions, by the Department of State, to the Consuls and Commercial Agents of the United States, 292

No. V. Treasury Instructions and Decisions in execution of the Revenue laws, issued by the Secretary of the Treasury during the years 1845, 1846, 1847, - - - - - 306

INTRODUCTION.

As some order is better than no method, even in the preface of a book, I have thought proper to arrange the matters which have been deemed suitable to compose this Introduction in numerical sequence, as follows: 1. Of the authority under which this classified Synopsis was prepared, and the processes by which it was produced. 2. Of the enumeration and virtual identity of the Laws, with the Decisions given in execution of the Laws. 3. Of the relative proportions of Legislation devoted to the Fiscal Department and other branches of the Government. 4. Of the applicability of this Analysis of the Laws to the Instructions and Decisions for their execution. 5. Of the availability of Laws and Decisions which have been repealed or become obsolete, as beacons to future legislation and Executive action. 6. A summary Analysis of the work, with a few remarks on the different fiscal systems or *projets*, and specifications of the manner in which the laws have been executed.

1. The preparation of a descriptive Index or Synopsis of Treasury Instructions and Decisions, in execution of the Revenue Laws, as expressed in *Circular Letters* addressed to Collectors of the Customs and other officers of the Treasury, having been put in my charge without definition or limitation *as to the plan or mode of executing the work*, I not only felt fully authorized, but deemed it proper and expedient, in the absence of all restrictions, to avail myself of the confiding liberality of the Department, by adopting such a plan as would suggest itself in the course of its prosecution—which was commenced by examining and collating the materials, restoring copies from the records and all other available sources, and arranging them in chronological order for binding. Such, necessarily, was the *first step* taken in this intricate enterprise, in order to redeem these invaluable archives from the dilapidated condition into which most of them had fallen, perhaps unavoidably, through a long course of years—the same having been but very imperfectly reclaimed by the praiseworthy efforts of the Department, in making special calls on officers of the Customs and others to replace them, since the conflagration of the Treasury building in 1832. This compilation being thus perfected, as far as was practicable from all available sources, consists of two series, of six quarto volumes—three of Secretaries' and three of Comptrollers' Circulars, interspersed with others, from other officers, on subjects of kindred bearing. The instructions in execution of the Revenue laws being thus embodied, it was now determined to make a separate *abridgment* of each series, taking the volumes of the Comptroller's Circulars first in order, being more in detail, and those of the Secretaries of the Treasury next—making specific references, at the end of each item of instruction, to the original circulars corresponding with the items so abridged: and this was the *second process*, which was executed with the greatest possible exactness and care, making the abridgments, in certain cases, more *literal* and *full* than in others, according to the greater importance of the particular subject. Finding that the Instructions of the Secretaries and the Comptrollers, from beginning to end, with very few exceptions, related to the same subjects, often making repetitions, confirmations, or references to each other, and in some instances those of the former rescinding those of the latter, and of their respective predecessors, it was, in the next place, necessary to *incorporate* the two sets of abstracts or abridgments, according to the *date* and *subject-matter* of each item, that they might throw reciprocal light on each other, as well as to form a continuous and unbroken whole of Treasury Instructions, according to chronological order: and this was the *third process*. Having thus completed the incorporation of the two masses, though their commingled subjects began now to assume more form and consistency, yet, being only in the sequence of dates, serious breaks, or separations of important instructions on the same subject, would occur at short intervals throughout, which would be but imperfectly remedied by an alphabetical index of references to them, as they would still be contemplated in more or less isolated condition when consulting those references. Under these circumstances, a CLASSIFICATION RAISONNÉ next appeared to be indispensable, in order to impart perspicuity and the greatest practical utility to the whole system. To accomplish such a classification, the whole consolidated abridgment

of the two sets of instructions was subjected to thorough and repeated revisions, in all the mazy details of its miscellaneous, and in many instances seemingly heterogeneous contents, noting at every moment whatever susceptibility the different items possessed of being grouped under general heads, according to their respective affinities—more or less obscure in some instances, and latent or difficult of detection in others—until at length the most *isolated* and *dubious* gradually assumed, with the rest, their appropriate places, in juxtaposition with their nearest of kind, under their proper chapters, sections, and classes, which respectively had, in the same process, somewhat more readily taken their range of precedence or sequence, according to their more obvious and natural order of development. Thus, the classification which I ultimately, after great labor and intense scrutiny, succeeded in producing, gradually emerged out of the chaos of documents, which had never been framed with any view to method, and had fallen into a state of still more hopeless confusion: and this was *the fourth process*—the intricacies and difficulties of which, alone, can hardly be estimated, even by the seemingly apt comparison of it to an attempt to re-produce the several orders of Grecian architecture by collecting and arranging their minute fragments from ancient ruins; simply because the existing models of those orders would afford a guide to the proper and scientific disposition of their respective fragments; whereas, in the present case, instead of having any model for a guide, *the whole classification of this Synopsis had to be constructed according to the indications of the analysis of the parts, as developed step by step simultaneously with the examination and disposition of the materials of which it is composed.*

2. Upon a final survey of the classified Synopsis of Treasury Instructions thus produced, it was perceived that it afforded an authentic history, to a considerable extent, of the transactions of the Treasury, connected and continuous, without stop or interruption, under the respective heads or divisions to which they were assigned; and that the inquirer for specific information would, with the aid of the alphabet of references to the detailed objects it embraces, not only be introduced to the particular object of his search, but be thrown into the entire group of kindred subjects acted on through the long series of years from the beginning of the Government to the present time; and that, by the analogy of the parts of such group, he would often derive *more information than he was in uest of*, which not unfrequently would serve him a better purpose than the isolated object of his original inquiry. Also, it was manifest that by this classification the most insignificant item of incidental ex parte instruction would acquire a consequence from the company it is grouped with, receiving and imparting illustration, in a greater or less degree, not unfrequently conflicting and contradictory, indeed, whereby a question of right decision would necessarily arise between the items so at issue, which would rarely be suspected to exist between them, viewed separately and alone: but the authority of either, under such isolated view, would most commonly be taken as a fair representation of the law in the case. So that, by thus confronting antagonistical decisions and instructions in the contrast of close proximity, issued at however distant periods, and by whatever high authority, the observing mind becomes more and more impressed with *the fallibility of official instructions and decisions for the administration of the laws*, whether from oversight or misconstruction, on hasty emergencies, or otherwise; but which nevertheless become, in practice, *paramount* to the laws, in such cases, instead of doing their legitimate purpose of executing them.

Under this view of intimate connection and virtual identity between the laws and the instructions in execution of them, one could not fail to appreciate the importance of the *official notices* of the Revenue laws transmitted to Revenue officers, and of the commentaries thereon in the circular instructions accompanying them. Accordingly, it became a paramount subject of inquiry: first, whether the LIST of laws, as derived from the official notices in the circulars, was a full enumeration, giving an adequate idea of the vast extent of those laws? Secondly, whether the INSTRUCTIONS could be considered as a fair and perfect mirror of the entire Revenue laws? either of which inquiries would be answered in the affirmative, if such list were complete, and the instructions were without oversights or misconstructions. But, upon a strict examination, great omissions were discovered in the enumeration made of those laws from the official notices; and, in many instances, no commentary or instruction was given in the circulars accompanying those actually transmitted, however occasionally supplied *or not*, under emergency afterwards; all of which urged the indispensable necessity of producing a *complete list or catalogue of the Revenue laws, carefully compiled from the entire code*, with an

alphabetical index of the subjects in detail, to serve as a ready reference, in making comparison with the details of Treasury instructions in execution of the same, by which, alone, the completeness or deficiency of the executive MIRROR of those laws might be as nearly estimated as possible. And, to this list, which was substituted for the defective one, derived from both sets of circulars, was prefixed a REVIEW of the *promulgation** of the laws in general, and of the Revenue laws to Revenue Officers in particular, as a summary of pertinent information respecting the *practical* facilities afforded for securing the faithful observance and execution of the laws, general and special.

In surveying the said complete list, it may appear to some to have been unduly extended, in embracing the acts making provision for carrying into effect the Treaties and Conventions with foreign nations, relative to commerce and navigation; acts respecting the introduction of Aliens, their naturalization and registry, their entry being under custom-house regulations; acts providing for, and regulating the issue of, Letters of Marque, Sea-letters, and Passports; acts providing for the defence of Ports and Harbors, the protection of the Commerce and Seamen of the United States, the government and regulation of seamen on public and private vessels, and for the erection of Marine Hospitals, &c., &c.; whilst it omits other acts which directly appertain to sources of Revenue and the regulation thereof, such as those which relate to the sales of Public Lands, those establishing the rates and collection of Postage Duties, and those regulating the rates and collection of fees on Letters Patent for useful inventions. If the reasons are not so obvious to all for introducing those first mentioned, the frequent references to them in the instructions, as well as to others that might also seem out of place in the list, will sufficiently justify their location in connection with the Treasury Department; and, in regard to those which are omitted, notwithstanding their connection with sources of Revenue, the two latter relating to Revenue from Postage Duties and Patent Fees, (though not incompatible with a consistent, uniform, and homogeneous Treasury system,) being under the exclusive control of other departments, could not find a place in this list, although subject (*nominally indeed*) to the Treasury Department in the settlement of their accounts of receipts and disbursements; and as to the laws relating to the Revenue from the sales of Public Lands, they already, in a special and eminent degree, as previously shown, enjoy the amplest provisions for separate consideration, so as to forbid their being blended, in any manner, with the multifarious subjects, direct or collateral, of those branches of Revenue derived from Impost and Tonnage Duties, Hospital Tax, Internal Duties, Direct Taxes, Loans, and Miscellaneous resources, &c., which are the more appropriate subjects of these instructions, including the regulations for the settlement of all accounts of the receipts and expenditures of the Government.

Others, again, might with reason contend, that there is scarcely a law that does not in a *considerable degree* maintain a connection and dependance on the pecuniary resources and the fiscal operations of the Treasury Department, proximate or remote, initiative or final; and, therefore, should come into this LIST, thereby leaving out hardly a law in the whole Statute Book; the municipal legislation being for the most part reserved to the State legislatures; and this reflection brings into strong relief the true impress of the universal presence, agency, and actual control, more or less, of the Treasury Department in all the operations of the Government; and shows, that to do justice to its ubiquity in the affairs of the nation, it would not only be necessary to resort to such a list, but to make such a general classification and digest of the laws as would exhibit the minute ramifications of the Treasury agency with the other Departments, as also the like development of the co-ordinate systems of the War, Navy, Post Office, and State Departments, detailing all their minute connections with each other, as well as with the Treasury; which, indeed, is not incompatible with the proper design of illustrating the whole action and bearing of the Treasury, or financial system of the United States, so fitting and appropriate as it would be to impart any adequate conception of the entire sway of the Treasury system, deservedly occupying the centre of the co-ordinate systems, which revolve about it in reciprocal and commingling spheres, making one vast and magnificent whole.

---

*The aforesaid descriptive list of the Revenue laws, and the review of the promulgation of the laws, with the alphabetical Index to the subjects of those laws, have been omitted, as tending to swell this printed edition.

3. To show that this is not a strained or fancy sketch of the relative importance and consideration of the several Departments, I may be allowed to submit a brief estimate of the comparative proportion of legislation devoted to the different subjects appertaining to each, derived from an analysis or dissection, and contemplation of them, separate and apart, in their proper and distinct elements. After devoting a great deal of labor to this abstruse examination, the following may be taken as a reliable result; though, from the mixed and promiscuous character of many of the laws, exactness in their assortment is not attainable.

1st. About *one-fourth* of the acts of Congress, from the adoption of the Constitution in 1789, relate directly or indirectly to Revenue, as derived from the various sources of the Customs, Internal duties, Direct taxes, sales of Public Lands, Postage duties, and Duties on Patents for useful inventions, as well as provisions for Loans, Certificates of Stock, Treasury Notes, Scrip, and other means of extending the public credit, on account of anticipated Revenue, with acts for the organization of the Treasury Department.

2d. About *one-fourth* of the laws are devoted to appropriations for the various general objects of defraying the expenses of the Government, under the denominations of Civil, Miscellaneous, and Diplomatic appropriation bills, appropriations for the Naval service, appropriations for the Military service, appropriations for intercourse with Indian tribes, appropriations for Fortifications and Internal Improvements, appropriations for the construction of Light-houses and Floating lights, &c.; all of which presently become obsolete, except particular sections or provisions, whose objects and purposes are continuous.

3d. About *one-fourth* are private acts, for the relief and satisfaction of the claims of individuals, corporations, and States, on the Treasury; which likewise presently become obsolete, upon the settlement of those claims. Hence, it would appear, that about *three-fourths* of the laws of the United States owe their administration, in chief, to the Treasury Department; that is to say, the Treasury Department is charged with the execution of *three-fourths* of the laws, wholly or in part, both in providing the Revenue and in disbursing it for the benefit of the whole, (excepting the Post Office Department in some extent,) and in settling the accounts, both of the receipts and expenditures of the Government.

4th. The *other fourth* part of the laws are devoted to the organization of the Department of State, the organizing and regulating our foreign relations, and providing for carrying treaties into effect; to the organization of the War Department, and the organizing and regulating the military establishment, together with our Indian and Territorial relations; to the organization of the Navy Department, and the organizing and regulating the Naval establishment and construction, together with the Marine Corps; to the organization of the Post Office Department, and the organizing and regulating the mail establishment of offices, post routes, and transportation; to the organization of the Judiciary establishment, and making provisions for the officers connected therewith: also acts providing for some miscellaneous matters, all of which in *various proportions*, only to be ascertained with exactness by extending the process of dissecting and contemplating them, separate and apart from other legal provisions (perhaps unavoidably) commingling with them, of which appropriation clauses or sections, properly appertaining to the Treasury, form a principal part.

4. This whole analysis of the laws, taken in connection with the analysis of the Treasury Instructions in execution of the Revenue laws in particular, (which latter process was a good preparatory school for the former,) has afforded an ample opportunity of ascertaining an important fact, that the entire plan of the classified synopsis of those instructions is strictly applicable to the details of those laws; and that, by analogy, *the like plan might be extended to the whole national code;* nor can it but strike every discriminating mind, that such a classification of subjects would probably conduce much to infuse greater method in legislation, by distributing them into appropriate and distinct bills, whilst passing through the refining crucibles of primary or *originating* committees. As some evidence of the practicability of such an enterprise in regard to the Revenue laws, it need hardly be remarked, that the close analogy, and in many respects the perfect identity, which subsists between the subjects of the instructions for executing those laws, and the subjects of the laws themselves, would fully justify the assurance of its complete success; nor will it be denied that the like analogy would be found, in extending the plan of classification to the whole code—which would doubtless result in a proportionably increas-

ed extension of the like benefits, by affording a more facile and sure guide to *method* for all the Executive departments in preparing *orderly* instructions and decisions in execution of the laws, whereby those instructions and decisions would more likely prove to be a fair and accurate MIRROR of the laws—or, in other words, not so frequently *mar* them, *supersede* them, or prove *paramount* to them, in practice.

The Collection law of the 2d March, 1799, (though a master-piece, as a treatise on the various subjects it embraces,) affords one of the many fruitful examples that might be cited, of the commingling of a number of subjects entitled to distinct legislation, not indeed brought together by a simple reunion of so many subjects into one act, but by so dispersing and intermixing the parts of the same subject, with the dispersed parts of other subjects, as to mislead the unwary reader when he peruses a part of a subject in this act, into the supposition that he has there seen all that is said on that subject; whereas, he finds, to his surprise, sundry other provisions on the same subject recurring in other parts of the act. I estimate these different subjects at *thirteen in number*, (so broken up and intermixed in their details, as above expressed,) each of which is fully entitled to the consideration of a separate act. And this reunion of so many subjects in one act has, in this case alone, given rise to a PROGENY of some hundred *supplementary*, *amendatory*, *additional*, partially *repealing* and *reviving acts*, referring to, and growing out of, this mammoth act; which produces an interminable confusion in unpractised minds not competent to grasp so many parts having no obvious identity to entitle them to enter into one and the same act. Whereas, if they were distributed and enacted into separate laws, all this confusion would be obviated; the incongruity in the progeny of supplementary acts would disappear; and the original acts, with the modifications of them, in every case, would be more accessible and facile of comprehension and execution, than in a state of combination, frequently incoherent, and running through a text of nearly one hundred pages, as in the original act of 1799, mystified too, with ten fold that amount of additions and alterations, the connections of which with the parent act are hard to trace.

5. All laws, and the regulations to execute them, may become null, in two modes—by being *repealed*, and by becoming *obsolete*. When repealed or rescinded, they are irretrievably dead, except they be resuscitated by re-enactment. When they become null by growing obsolete, this will be in one of two ways—either because there is *no further subject* for their application or exercise, in existing circumstances, or, although there be occasion, their application and exercise cease from official *neglect* to execute them. Laws or regulations becoming obsolete in the former way, *revive* of themselves whenever the circumstances that first called them into existence may recur; and a law or regulation, becoming a dead letter in the latter way, may again be *enforced*, whenever the official remissness that suffered them to fall into disuse shall give place to official energy and circumspection in the discharge of public duties. So that, when laws and regulations become obsolete in the way first mentioned, they should nevertheless be kept under the continual watch of executive and administrative officers, in order to bring them again in play when the occasions for them are reinstated: but what should be done, when they become obsolete by neglect or non-user, I need not say. It is manifest, then, that a law or regulation not repealed or rescinded, but merely becoming *obsolete*, is no sufficient reason for consigning them to oblivion, whether they have become inoperative or obsolete in one way or the other: if in the one way, they may yet be in demand; if in the other, all know what should be done to resuscitate and to reinvigorate them.

Well, if the loose practice which has but too often prevailed were tested by these principles with a commensurate scrutiny, it would probably be found, that many of the laws and regulations which have become obsolete, have fallen into that supine condition by official default of some kind, either of oversight, or of wilful non-user; and I may dare assert, that very few will have the hardihood to *contend* that the *fact* of any portion of the Revenue Laws and Treasury Instructions, having thus become obsolete, (or, perchance, *continued to be executed in any case* after repeal,) should be deemed a good and valid *objection* to their receiving due notice in their proper connection in a work of this kind. But if, indeed, such a denunciation were to prevail, it might well astonish those who have been accustomed to repose under the broad panoply of that fundamental principle of Democratic government, which declares that "the People have a right to know all the official acts

and delinquencies of their public servants." For what other end is it, that Congress has ever taken so much pains to promulgate the Laws among the People? And what signifies a knowledge of the Laws, without the corresponding knowledge of the manner in which they are and have been *executed*? That there has, as yet, been a great failure in the efforts to afford them all facilities for the latter branch of information, will be readily conceded, when it is taken into consideration how little is known, even among their representatives, of the manner in which many of the Laws are executed by the subordinate officers of the Government, more especially the Revenue Laws, the most important of all, as they supply the sinews of war, and afford the nurture that prospers our institutions in peace.

Besides, to have those enactments and instructions retain their place and due notice, in a w may serve to remind us that the chasm occasioned by their repeal, or becoming obsolete, should plied by their resuscitation or re-enactment. And more, the preservation of such memorials of the Legislative and Executive departments may serve to elucidate, at convenient moments of ca the policy of those enactments, and the manner in which they have been executed, the due a which had been prevented by the distractions of the moment of their enactment, or their official

6. A brief abstract of the grouping of the subjects which compose the several chapters, and a of the manner in which the Laws and Instructions have been executed, neglected, or perverte ceptable here, not only in sheer justice to the work itself, but to give a rapid survey of the v which illustrates the same in a way heretofore unknown to Congress or to the Department, t other having to rely upon the incidental development of isolated facts, for want of a proper cla continuous review of them all under their appropriate heads.

The Synopsis of Treasury Instructions is divided into eight Chapters; those Chapters are su 28 Sections, in all; and each Section is devoted to a *particular subject*, embraced under the g the Chapter to which it belongs, or in some instances distributed into smaller divisions, as the c Upon such particular subject of each Section, or smaller division, the substance of every Instru been issued by the Treasury Department, in execution of the laws on such subject, from 1789 1844, is given; so that the action or experience of the Department, in relation to each subject, embodied, in appropriate and brief abstracts, in each section, respectively, or smaller division, a be; and, when greater detail is desired on any subject, it can be obtained by examining the or tions and the Laws, which are there specifically referred to.

Of the evidences afforded in every Section, respecting the official action of the Department s nate officers of the Customs, and others, showing the *efficiency* or *inefficiency* of those officer the Laws and the Instructions on the particular subject of such Section, or smaller division, fr present time, it might be deemed invidious to select any particular facts, as examples for illustr Nevertheless, the selection will be made, to show the *action* and *experience* of the Department *cipal subjects only*, on account of their universality and importance, without reference to their enormity, in comparison with the other details of the work.

Chapter I, purports to give an "OUTLINE OF THE REVENUE OR FINANCIAL SYSTEM IN GEN even as an outline, it is necessarily very imperfect, owing to the entire absence of any purpose cular Instructions" to exhibit the operations of the Treasury Department as a system, leaving research, and a resort to other materials, to make the best of them for such object. Therefore, i their insufficiency for that object, it would have been exceedingly difficult to make a passable d the system, by selecting and arranging those Instructions and expositions of the Revenue Laws which might be most apt to the purpose, without encroaching too largely upon the details proper to the subsequent Chapters, where they would require to be again rehearsed, in order to illustrate the different branches of the system, so far as a discriminating classification of those Instructions and Decisions would serve. Taking that outline, then, with all its imperfections, though susceptible of being in some measure supplied by the details of subsequent Chapters, there would nevertheless remain very considerable deficiencies in some of its parts; which,

however, being appropriate to the organization and operations of the Treasury Department and its various Bureaus, as set forth in the Supplement to this Synopsis, may there be found and consulted.*

* SUMMARY OF THE FISCAL DEPARTMENT OF THE GOVERNMENT.

I. THE SYSTEMS OF COMMERCE AND NAVIGATION.	1. System of Commercial Marine.	This includes the regulations for the admeasurement of vessels, and granting them certificates of registry, of record, of enrolment, and licenses, &c., according to their employment in foreign commerce, the fisheries, or the lake and coasting trade, &c. *See Ch. II, Sec.* 1.
	2. System of Revenue Marine.	This includes the regulations for the maintenance and government of the Revenue Marine, in protecting commerce and detecting violations of the Revenue laws, within the ports, on the coasts, and in the waters of the United States. *See Ch. II, Sec.* 4.
	3. Light-house System.	This includes the regulations respecting the establishment and maintenance of light-houses, beacons, buoys, &c.; their superintendence, construction, preservation, and supplies. *See Ch. II, Sec.* 2.
	4. System of Protection of American Seamen.	This includes the regulations for the relief of destitute American seamen abroad, their safe return to the United States, the registry of seamen, crew lists of all vessels going to sea, &c. *See Ch. II, Sec.* 3.
	5. System of Navigation proper, as existing in time of peace.	This includes the regulations respecting the Custom-house entries and clearances of vessels; their imports, exports, and tonnage; whence arrived or whither bound, &c. *See Ch. II, Sec.* 5.
	6. System of Navigation proper, as modified in time of war or quasi war.	This includes embargo regulations, the issue of Sea letters, Mediterranean passports, letters of marque, neutrality regulations, &c. *See Ch. II, Sec.* 6.
II. THE SYSTEMS OF REVENUE FROM CUSTOMS.	1. System of Impost Duties.	This includes the regulations for estimating, levying, and collecting the duties, regular and discriminating, whether ad valorem, *specific*, or mixed, cash or credit, with abatements, and refunding or reduction thereof, &c., &c. *See Ch. III, Secs.* 1 *to* 10, *and extracts* (*b*) *and* (*d*,) *post.* Also, regulations for the extension and levying duties on the commerce of captured ports and districts in time of war. *See extract* (*c*,) *post.*
	2. System of Tonnage Duties.	This includes the regulations for estimating, levying, and collecting tonnage duties, regular and discriminating, with abatements, or refunding thereof &c. *See Ch. III, Secs.* 9 *in part, and* 10 *in part.*
	3. System of Light-money Duties.	This includes the regulations for the estimate, levying, and collection of Light-money, regular or discriminating, with abatements or refunding thereof, &c. *See Ch. III, Secs.* 9 *in part, and* 10 *in part.*
	4. System of Passport and Clearance Duties.	This includes the regulations for the estimate, levying, and collection of passport and clearance duties or fees, with abatements or refunding thereof, (in case of error.) *See Ch. III, Sec.* 9 *in part.*
	5. System of Duties or Taxes on Seamen's Wages.	This, being the foundation of what is otherwise termed "the Marine Hospital system," includes the regulations for the establishment and support of Marine Hospitals by means of said tax. *See Ch. II, Sec.* 3, *and Ch. III, Sec.* 9.
	6. System of Deposites and Safe-keeping of the Revenue.	This includes the regulations for the deposite, under covering warrants of the Secretary, and the transfer, under transfer drafts of the Treasurer, for safe-keeping of the Revenue, (formerly with incorporated companies or banks, but recently substituted by Sub-treasurers,) to the credit of the Treasurer. *See Ch. V, and extract* (*a*,) *post.*
III. THE SYSTEM OF DISBURSEMENTS.	1. System of Disbursements, by warrants and drafts, of money *previously deposited* to the credit of the Treasurer.	This is done by warrant of the Secretary of the Treasury, on the Treasurer, in pursuance of legal "requisitions" on the Secretary; which warrants are satisfied by drafts* of the Treasurer on Depositaries or Sub-treasurers, and paid out of money *previously* deposited to his credit. *See Ch. VII, Secs.* 1 *and* 3.
	2. System of Disbursements, by warrants and drafts, of money *not previously deposited* to the credit of the Treasurer, but subject to his control.	This is done by warrant of the Secretary of the Treasury, on the Treasurer, in pursuance of legal "requisitions" on the Secretary; which warrants are satisfied by drafts* of the Treasurer on Collectors and Receivers, and paid out of money in their hands, (having no depositories convenient,) to be credited to them by covering warrants at the end of the quarter, as having been deposited or placed in the Treasury on the payment of the Treasurer's drafts. *See Ch. VII, Secs.* 1 *and* 3. **For note on Drafts, see foot of next page.*
	3. System of Disbursements, by warrant and counter-warrant, of money *previously paid on public account*, by agents of the Treasury.	This is done in the instances of the Marine Hospital and Light-house establishments, the expenses of which are paid by Collectors, as superintendants, out of money in their hands; and, on settlement of the accounts thereof at the Treasury, a warrant and counter-warrant are issued, the latter requiring them to pay the amount into the Treasury, and the former to meet and satisfy it; whereby the transaction is adjusted on the books of the Treasury. *See Ch. VII, Secs.* 1 *and* 2. The like process of warrant and counter-warrant is resorted to, for the purpose of effecting a transfer to their proper heads of appropriation, balances *pro* and *con*, found on the settlement of disbursing agents' accounts of moneys advanced to them, which they may have paid out under different heads of appropriation, and of disbursing to them, under the proper heads of appropriation, the amounts that they had so applied from other appropriations. *See "warrants" in the Supplement, Chaps. II, III, and IV.*
	4. System of Disbursements, without warrant or draft, of money *never deposited* to the credit of the Treasurer, nor subject to his control.	This is done by Collectors and Receivers, on account of the current or contingent expenses of their office, and the expenses of collecting the Revenue, including their salaries, fees, and emoluments, &c.; also in pursuance of "orders" or "*directions*" of the Comptroller or of the Secretary of the Treasury, addressed to a Collector or Receiver, to advance or pay to a Collector or Receiver (whose receipts are not adequate) the sums required and estimated for by them to pay the like expenses of their offices, &c., as just described; which payments are deducted out of the public moneys in their hands, and allowed in their quarterly accounts. *See Ch. VII, Sec.* 2, (*c.*)

Chapter II, gives a "SYNOPSIS OF NAVIGATION AND COMMERCIAL REGULATIONS IN GENERAL, APPERTAINING TO THE REVENUE SYSTEM," *in six Sections*, viz: Section 1. "Of the System of Marine Papers;" Sec. 2. "Of the Light-house System;" Sec. 3. "Of the Marine Hospital System, for the relief of sick and disabled Seamen;" Sec. 4. "Of the Revenue Cutter System;" Sec. 5. "Of the System of Commerce and

---

As it may be of some utility to bring under one comprehensive view, in this connection, those scattered and hitherto disjointed parts which enter into and make up the great Fiscal System of the United States, the foregoing table is presented, as probably the best mode of effecting that object. It will perhaps convey the most satisfactory conception of the subordinate systems and projets which have checkered the history of the great Fiscal Department of the Government, with their longer or shorter participation in it—frequently making their *entrés* and *exits* according to the caprice of political parties, or the exigencies of the times in which portions of them have flourished. This great system naturally distributes itself in three classes of subordinate systems—the *initiative*, the *acquisitive*, and the *disbursive*, or *distributive*—which are illustrated by their respective forms and details, with references to the Chapters and Sections of the work where they are more particularly treated. It is impossible, however, here to enter into a circumstantial history of those parts of the system which have had their day; such as the systems of Internal Duties and Direct Taxes; or the present fiscal systems of the General Land Office, of the Post Office Department, and of the Patent Office, of which it will be sufficient to say, that they would properly distribute themselves into three classes of subordinate systems, corresponding with those here described as more properly appertaining to the Customs. But, as the PRESENT promises to be a new era in the projets of improvement in several of the details of the latter, I have subjoined copious extracts from the financial report of the Secretary of the Treasury, the Hon. R. J. WALKER, who therein sets forth the most magnificent results of those experiments in financial legislation pursuant to his former official recommendations. Should time confirm their present propitious aspect, they will constitute a new era indeed, inevitably reconciling the conflicting opinions which have heretofore marshalled our greatest statesmen in opposite political phalanges:—These extracts are referred to in the foregoing table, at the respective subjects of each, marked (*a*,) (*b*,) (*c*,) (*d*,) viz:

(*a*) *The Constitutional Treasury—Secretary's Report to Congress, December*, 1847.

"The Constitutional Treasury went into effect on the 1st of January last; and the business of the Government, under this act, during the last eleven months, has been conducted in specie; of which, as appears by table U, there was received during the last eleven months, for loans, customs, lands, and miscellaneous collections, the sum of $48,667,886 18 in specie, and the sum of $48,226,516 31 during the same eleven months disbursed in specie.

"In New York, (see table Y,) during the month of August last, $3,340,706 48 in specie was received by the Collector of that port, and in the last eleven months by him, in specie, $18,615,422 26. During the same month of August, there was deposited (see table GG) the sum of $5,795,720 92 with the assistant treasurer of that city, and transferred from or disbursed by that officer. The receipts and disbursements of the Government in specie, during the last eleven months, have amounted, together, to the sum of $96,894,402 49; and not a dollar has been lost to the Treasury, nor any injury inflicted upon any branch of commerce or business. The Constitutional Treasury has been tried during a period of war, when it was necessary to negotiate very large loans, when our expenditures were being increased, and when transfers unprecedented in amount were required to distant points for disbursement. During the last eleven months, the Government has received, transferred, and disbursed, more specie than during the whole aggregate period of fifty-seven years preceding, since the adoption of the Constitution. To render the system still more safe, useful, and economical; to define more clearly the powers of the Department, and especially to render more secure "the public money in the hands of disbursing agents," the amendments suggested in my last annual report, (including the establishment of a branch mint at New York,) and which received the sanction of the House of Representatives during the last session, are again recommended to the favorable consideration of Congress. During the year ending 30th June, 1847, our imports of specie were $24,721,289, (see table T,) most of which, under former systems, must have gone into the banks, to have been made the basis of issues of their paper to the additional amount of fifty or sixty millions of dollars. Such an expansion, during the last spring and summer, accompanied by still higher prices, and followed by a greater fall, and by bankruptcies in England to an extent heretofore unknown, finding our banks and credit greatly expanded, and reacting upon this expansion, would have produced a revulsion here exceeding any that has heretofore occurred in the country. A general suspension of the banks would probably have resulted; depressing the wages of labor and prices of property and products; affecting injuriously the operations and credit even of the most solvent, and producing extensive bankruptcies. From this revulsion we have been saved by the Constitutional Treasury, by which the specie imported, instead of being converted into bank issues, has been made to circulate directly, to a great extent, as a currency among the people—having been recoined here during the last eleven months, by the new orders of this Department, under the act of 9th February, 1793, and the zealous co-operation of the able and efficient head of the Mint at Philadelphia, to the unprecedented extent of $20,758,048 12; and there are thousands of our citizens, now solvent and prosperous, who have been saved from ruin by the wholesome operation of the Constitutional Treasury. The banks, that so unwisely opposed the system, have been rescued probably from another suspension; their stockholders, depositors, and note-holders from severe losses; and the country and Government from the ruinous effects of a depreciated paper currency. If the union of the Government with the banks had continued, and their suspension and the depreciation of their paper occurred during the war, requiring large specie disbursements, which suspended banks could not furnish, consequences the most disastrous to the honor and the interests of the country must have ensued. The Government is now disconnected from banks, and yet its stock and notes are at par, although we have been constrained to contract heavy loans, and to keep larger armies in the field than at any former period. But during the last war, when the Government was connected with banks, its six per cent. stock and Treasury notes were depreciated twenty-five per cent., payable in bank paper twenty per cent. below par: thus amounting to a loss of forty-five cents in every dollar upon the operations of the Government. In my first annual report to Congress, on the 3d of December, 1845, in recommending the adoption of the Constitutional Treasury, the following observations were made:

"'Nor will it be useful to establish a Constitutional Treasury, if it is to receive or disburse the paper of banks. If paper, in whatever form, or from whatever source it may issue, could be introduced as a circulation by the Constitutional Treasury, it would precisely to that extent diminish its use as a means of circulating gold and silver.'"

"During and before the commencement of the last session of Congress, it was thought by many that this measure could not operate successfully during war, and that large loans could not be negotiated if the payments were required in specie. The Department, however, adhered to the recommendations of its first report, believing that the Government would be rendered stronger by the divorce, and that, if the Treasury should resort to banks to negotiate its loans, or supply its revenue, both, if the war continued, would be involved, as they were in the war of 1812, in one common ruin. During the months of June, July, and August last, (per table N,) the sum of $6,000,000 was transferred from the assistant treasurer of New York, for necessary disbursements at New Orleans and in Mexico. Heretofore, the public money being deposited with the banks, and loaned out to their customers, when such enormous transfers were made, a contraction of the banks, with ruinous losses, must have ensued; but the money of the Government is now transferred from New York to New Orleans, and scarcely affects business or the money market, because the transactions of the Government are disconnected from those of the banks. When the Government formerly received and disbursed only the paper of banks, whenever a revulsion and numerous bankruptcies occurred in England, they universally reacted upon our perilous paper system, so as to create a pressure in our money market, a large and sudden contraction of the paper currency, a calling in of heavy loans by the banks, and, as a consequence, many failures and most frequent suspensions of specie payments. Now, for the first time in our history, although failures in England of the most unprecedented magnitude have occurred, including banks and bankers, yet our banks and credit are sound and stable, and the business of the country is still prosperous and progressive.

Note to table, p. xv.—These drafts of the Treasurer are liable to be returned "not used," for various reasons; whereupon they are cancelled by him, and a "repayment warrant" is issued in each case by the Secretary of the Treasury, which restores the *amounts* on the books of the Treasury to the heads of appropriation from which they had been drawn, (treating them as repayments,) and renders them again available for disbursement as balances of unexpended advances.

Navigation proper, (under Custom-house regulations) in time of peace." Sec. 6. "Of the System of Commerce and Navigation proper, (under Custom-house regulations, as modified) in time of war or contingent war." Words cannot estimate the full interest of these subjects; and, with whatever ability and correctness they have been treated by the official Instructions, promiscuously presenting themselves through a period of

---

"Nothing is more injurious to all classes, but especially to our manufacturers, than the expansions, contractions, and fluctuations of the bank-paper system, vibrating with every considerable change of the public moneys held by them as depositories. This perilous and seductive bank-paper system opens temporarily, and beyond the wants of the country, a market here for foreign imports, not in exchange for exports, but for credit, the redemption of which drains the country of its specie, contracts the paper currency, forces, at a sacrifice, the sale of domestic fabrics, and depresses the industry of the whole country. Domestic manufactures require for their permanent and successful operation the basis of specie, checking vibrations and inflations of the paper system, confining our imports to the wants of the country, and preventing the temporary purchase of foreign goods for credit, and not for exports, which always results in disturbance of the money market and in injury to the country. If our manufacturers desire great advantages from the home market, it must be abundantly and permanently supplied with a large specie circulation, which alone can sustain that market for a number of years, and prevent those calamities which must follow an inflated paper currency. A home market for our manufactures, when based upon specie and low duties, is solid, permanent, and augmenting; but when founded upon paper credits, it is inflated one year only to be depressed the next, or some succeeding year—thus depriving the manufacturer of any well-assured and permanent domestic market. The bank deposite year, (1836,) when we were importing grain, contrasted with 1847—the year of divorce of the Government from banks—exhibits the delusive inflation of the one, with its succeeding disasters, and the solid prosperity of the other; resisting thus far, to a great extent, the revulsion in England, and proving the good effects of the union of low duties and the specie-receiving and specie-circulating Constitutional Treasury," &c., &c.

(*b*) *System of Low Duties, ad valorem—Secretary's Report, December*, 1847.

"The new tariff has now been in operation more than twelve months, and has greatly augmented the revenue and prosperity of the country. The nett revenue from duties, (see table N N,) during the twelve months ending 1st December, 1847, under the new tariff, is $31,500,000, being $8,528,596 more than was received during the twelve months preceding, under the tariff of 1842. The nett revenue of the first quarter of the first fiscal year, under the new tariff, was $11,106,257 41, whilst in the same quarter of the preceding year, under the tariff of 1842, the nett revenue was only $6,153,826 58. If the revenue for the three remaining quarters should equal in the average the first, then the nett revenue from duties during the first fiscal year of the new tariff would be $44,425,029 64. If, however, the comparison is founded on all the quarterly returns for forty-eight years, (as far back as given quarterly in the Treasury records,) and the same proportion for the several quarters applied to the first quarter of this year, it would make its nett revenue $40,388,045, (per table C.) Although the nett revenue from duties already received, being $15,506,257 41 during the five months of this fiscal year, would seem to indicate its probable amount as not less than $35,000,000, yet it is estimated at $31,000,000 for the fiscal year ending 30th June, 1848, and $32,000,000 for the succeeding year, in view of the possible effects of the revulsion in Great Britain. Although our prosperity is ascribed by some to the famine there, as though Providence had made the advance of one country depend upon the calamities of another, yet it is certain that our trade with Great Britain must be greater in a series of years, when prosperity would enable her to buy more from us, (and especially cotton,) and at better prices, and sell us more in exchange, accompanied by an augmentation of revenue. * * * *

"In my last annual report, and that which preceded, it was proved that the home market was wholly inadequate for our vast agricultural products. We have long had for grain and provisions the undivided markets of our own people. But these are not sufficient; and in a single year we have, with abundance of food retained at home, supplied the world with an addition at once during the last year, as shown by table A A, of $41,332,282 in value of breadstuffs and provisions, bringing the value exported that year up to $65,906,273. Our manufacturers could not have consumed this surplus, or their non-consuming machines, which are substituted in their workshops for the labor of man. If the energy of our own people can add $41,332,282 to the export and supply of our breadstuffs and provisions in a single year, what could they not add to such products, if they enjoyed free of duty the markets of the world? By table B B, it appears that the augmentation of our domestic exports, exclusive of specie, last year, compared with the preceding year, was $48,856,802, or upwards of 48 per cent.; and, at the same rate per cent. per annum of augmentation, would amount in 1849, per table C C, to $329,959,993, or much greater than the domestic export from State to State. (See tables from 7 to 12, inclusive.) The future per centage of increase may not be so great; but our capacity for such increased production is proved to exist, and that we could furnish these exports far above the domestic demand, if they could be exchanged free of duty in the ports of all nations.

"The energetic American freeman can and does perform far more effective labor in a day than what is called by restrictionists the pauper labor of Europe; and therefore the employer here can pay more for a day's toil to our workingmen. Measured by the day, the wages here may be higher than in Europe, but measured by the work done on that day, there is but little difference; and, when all our capitalists (as some already have) shall find it to be their true interest, in addition to the wages paid to the American workman, to allow him, voluntarily, because it augments the profits of capital, a fair interest in those profits, and elevate him to the rank of a partner in the concern, we may then defy all competition. This is the same principle illustrated by uniform experience, proving that he who rents his farm, builds his house, sails his ships, or conducts any other business upon shares, realizes the largest return; and that he who works by the job produces more in the same time than the laborer whose wages are paid by the day. The skill, energy, and industry, the interest and pride in success, the vigilance and perseverance that will be manifested by our intelligent workingmen, under such a system, will far more than refund to capital such reasonable participation in its profits, and enable such American establishments to supply all the nations of the world. The introduction of this system will be voluntary, because it is most just and beneficial to all parties. It is the participation of all our people in the Government that is one great cause of our prosperity, and the participation of our workingmen in the profits of our industrial establishments would exhibit similar results. Our whale and other fisheries present strong evidence of the success attending American industry, when our intelligent freemen—the workingmen of the concern—stimulated by a just participation in the profits, have driven from the most distant seas the whale-ships of most other nations, and nearly monopolized this pursuit. The intelligent workingmen of our country are far better prepared for the adoption of this truly republican system than those of any other nation; and this elevation of the toiling millions of America to a just participation in the profits of that capital which is made fruitful only by their industry, will yet enjoy as great a triumph as that unfettered trade and untaxed and unrestricted labor with which it ought to be, and certainly will yet be, proudly associated. Under this system, the laboring men, whilst they received the full wages heretofore allowed them, would also participate, to a reasonable extent, in the profits, as an addition to their wages, and a most powerful and certain stimulus to render their labor more productive, and thus increase, for the benefit of all concerned, the capitalists and workingmen, the profits of the establishment. * * *

"Indeed, the tables of the Treasury clearly prove that—whether we look at imports or exports, the revenue, the gain of specie, the tonnage coastwise or foreign, the coinage at the mint, or the export of breadstuffs and provisions—the balance is largely in favor of the low-duty periods.

"The Department has thus reviewed the books of the Treasury, and presented the results, constituting the record of a nation's history from the foundation of the Government down to the present period, in condemnation of the protective policy. These records show, as to imports and exports, revenue, the gain of specie, the tonnage foreign and coastwise, the rate of increase in each and all of these cases is greater under low than high duties. These records are not arguments merely, but ascertained results, amounting to mathematical proof that the nation's advance in wealth is most rapid under low duties; thus sustaining the views of those great philosophic writers, unconnected with party, who, both in Europe and America, have uniformly maintained the same position."

more than half a century, yet, by analyzing and redeeming them from that condition, their interest is greatly enhanced; and every one having a laudable curiosity, as well as those impelled by official duty, would desire to know what has transpired under these respective heads, in that period of time: also, those who have the leisure, and desire to do so, may by these means compare the Instructions with the Laws. I shall cite one

---

(c) *The Mexican Tariff - Secretary's Report, December*, 1847.

"The President of the United States has directed contributions to be levied in Mexico in every form that may be sanctioned by the the law of nations. These contributions consist, first, in diminishing the estimated expenditures, by obtaining, as far as practicable, supplies for the army in Mexico; second, by duties upon imports, as a military contribution: third, by enforcing the Mexican duty upon exports; fourth, by directing the seizure and appropriation to the support of the war and the army, of all the internal revenues of Mexico, except transit duties, whether assessed by the General Government of Mexico, or by any department, city, or town thereof. By the acts of September 2, 1789, and the 10th of May, 1800, it is the duty of this Department to report to Congress estimates of the probable amount that will be derived from all sources combined, in order that no larger loan may be asked or effected than would be requisite after deducting the amount thus estimated. The sum to be realized from these military contributions will depend upon future contingencies. If our armies are withdrawn from the capital and ports of Mexico, nothing would be received from such contributions. If they were withdrawn from the capital, retaining the ports, no safe transit being open for imports into the interior and to the rich and populous portion of the country, including the mining region, a very small revenue would be derived from this source, as shown by past experience—probably not exceeding a million per annum. If, however, the ports at present occupied by our forces be retained, and all the rest seized or blockaded, so as to prevent the carrying of imports into the interior through any other ports than those held by our forces; if the roads were then opened into the interior, through the city of Mexico and the mining region, and the route of commerce across the isthmus rendered secure, it is my conviction that the revenue from all these sources above specified ought not to be less, so far as the duties on exports and imports are concerned, than has heretofore been collected by the Government of Mexico.

"I have not been able to obtain any reliable statement of the amount of duties realized in Mexico upon exports; if, however, it were fully collected upon all the exports of specie from Mexico, it would probably not amount to less than $1,000,000 per annum. It is not known, however, that so large a sum as realized from this duty was ever recorded in the Custom-house returns of Mexico. Under these circumstances, it is extremely difficult to estimate the amount of duties which could be derived from this source, but they ought not to fall below $500,000 per annum. The receipts from duty on imports collected by Mexico have varied from six to twelve millions of dollars per annum; and I think it ought not to be less with the ports and interior and the roads in our possession, and rendered secure for exports and imports. There are many reasons why it ought to be greater.

"The present duties are framed so as to yield the largest revenue; whereas the Mexican tariff was in the highest degree protective and prohibitory, the duties, even when the goods were admitted, being generally adverse to revenue. There were also sixty articles, the importation of which was prohibited altogether, among which were sugar, rice, cotton, boots and half-boots, coffee, nails of all kinds, leather of most kinds, flour, cotton-yarn and thread, soap of all kinds, common earthenware, lard, molasses, timber of all kinds, saddles of all kinds, cotton goods or textures, chiefly such as are made in the United States; pork, fresh or salted, smoked or cured; woollen or cotton blankets or counterpanes, shoes and slippers, wheat and grain of all kinds. The admission of the prohibited goods at reasonable rates, the change of the protective into revenue duties, and the abolition of the heavy transit charges, must of course increase imports and revenue, and greatly enlarge our trade with Mexico, bringing back specie in return for our goods imported there. No nation, in proportion to its wealth, can afford to import more than Mexico, because her great staple export, being specie, is sought by all nations in exchange for their goods imported there. Under our brave officers, the money will not be lost, as it was to a great extent by peculation under the Mexican Government, and the lower duties will, to a great extent, prevent smuggling. The duties, also, being collected on the goods imported from one Mexican port into another, will be an addition to the amount exacted by the Mexican Government.

"On the whole, I cannot believe that, under the circumstances and condition of things above suggested as the most favorable to augment these contributions, that the duties on imports, with all the ports, the roads, and interior in our military possession, would be less than it was under the Government of Mexico—especially under the guaranty already given, that in any treaty of peace it will, as announced, be provided that the goods imported should neither be confiscated nor subjected to any new duty by Mexico.

"The internal revenue collected by the Mexican Government, as well as Departments, was about $13,000,000 per annum.

"I do not believe, however, that any very large portion of this revenue could be collected under our military system; and I have no sufficient data upon which to base any reliable estimate as to these sources of revenue.

Under these circumstances, it is impossible to name any precise sum as that which probably would be derived from military contributions in Mexico. The more complete, however, the possession of the country by our troops, the larger would be the revenue. Thus much I have thought it incumbent on me to say; and, without being able to fix any precise sum, it is my conviction that the revenues that may be derived from these various sources in Mexico would be very considerable, and augmenting from time to time."

(d) *The Warehousing System—Secretary's Report, December*, 1847.

"By the Warehousing act this Department is required to make such regulations, from time to time, as may be necessary to give full effect to the law, and to report to each succeeding session of Congress such regulations. Those heretofore made under the large and continuous discretionary powers granted by this act to the Department, were reported to Congress at the last session. After examining the practical working of the system under these regulations, it seemed to me susceptible of improvement; and, as it was entirely new here, I proceeded to collect information in regard to it in those countries where it had been for so many years in full and successful operation. Accordingly, Messrs. C. C. Walden and D. P. Barhydt, of the New York Custom-house, were sent by me to Europe last August, under specific and detailed instructions, (a copy of which is annexed,) to investigate the operation of the system in Great Britain and elsewhere in Europe, and report to me the results. The Warehousing system, as it exists in Great Britain, as also in France and Belgium, was investigated by them, the fullest information being kindly afforded to them by the gentlemen connected with those establishments abroad, and especially in Great Britain. All the details were obtained by them, and communicated in an able and voluminous report to me, with an appendix covering several volumes of general as well as specific and detailed information, together with all the forms for the transaction of business, and the most full and minute information as to the mode of conducting the same. The system was found to be the most perfect in Great Britain, where it had long been in successful operation, and cherished by all parties, whether for or against protection. It is one of the principal means by which Great Britain has built up her commerce and navigation, extended the market for her fabrics, and placed under her control for so many years the exchanges and trade of the world. She has thus made London the great depôt, where not only all her own fabrics could be purchased, but also assorted cargoes of the products and fabrics of all other nations. According to the report of these gentlemen, the value of the goods of all kinds in warehouse in Great Britain is $387,200,000. The buildings, docks, and structures erected under free competition, almost exclusively by private enterprise, for the convenient storage of these goods in London, is estimated to have cost $40,000,000. Great as was the importance attached by this Department to the introduction here of the Warehousing system, and earnest as was the recommendation for it in my first annual report, the results, as ascertained in England, surpass my highest expectations. There it is regarded by their intelligent manufacturers as among the most important means of bringing customers to their own doors to purchase assorted cargoes, including their own manufactures.

It is thus Great Britain seeks for the products of all her industry the markets of the world; and this is what we must do, if we would compete with her successfully for those markets for the products of all our industry, including manufactures. The report of Messrs. Walden and Barhydt has been very recently made to me, and is herewith communicated to Congress, retaining for reference the volumi-

example from Section 1, in relation to Marine Papers, from which it may be seen how an apparently trivial circumstance, of substituting a single word or two in an instruction, (probably by a clerical error,) can produce a mischief of the greatest consequence, through a lapse of more than *fifty years*, without detection, but which in all likelihood would have been early arrested, as likewise all cases of actual misconstruction, had the official instructions been, from the beginning, required to be reported to Congress yearly. The Comptroller's Circular of the 28th December, 1793, transmitting to officers of the Customs "Explanations and Forms of Official Documents in relation to the acts concerning the Registering, Recording, Enrolling, and Licensing Ships and Vessels," clearly distinguishes the descriptions of vessels that are entitled to receive certificates of registry, certificates of record, and certificates of enrolment, according to their ownership, vocation, &c., &c., explicitly stating that certificates of registry are to be issued to American vessels engaged in the foreign trade, and certificates of enrolment to be issued to American vessels engaged in the coasting trade, or in the fisheries; under which latter class of certificates alone (except for vessels under 20 tons burden) annual licenses are to be issued, designating the vocation, whether the coasting trade, or the particular fishery to be pursued—explaining, at the same time, in said Circular, and in great detail, the regulations for the coasting trade. These Marine Papers being intended (among other objects) to facilitate the estimates of tonnage engaged in one or another trade, the Instructions, in pursuance of law, declare that they cannot be *substituted* for one another, without an avowed purpose of *changing* their vocation accordingly, and enter at large into the proper details to govern Collectors, Naval Officers, and Surveyors, in the premises. Nevertheless, in the short period of eight or nine months thereafter, the Comptroller, in the second and third paragraphs of his Circular of the 29th August, 1794, says to these officers, that "a vessel employed in the *coasting* trade or *fisheries*," "finding herself without a license in force," and "in a District *not* her own, it shall be *lawful* and *necessary* that her *enrolment* and *expired license* be *surrendered* to the Collector of the District where she may happen to be, and that she take out a temporary *certificate of registry*, with which to *proceed* on her voyage." Thus were certificates of registry (probably by a clerical error) confounded with enrolments and licenses at that early day, but with which they are entirely incompatible, as may be seen in the 3d section of the act of the 18th February, 1793, the very section quoted by this Circular to justify the error it had fallen into. The consequence of this was, that the statistics of tonnage engaged in the coasting trade, and in the whale and cod fisheries, as well as in the foreign trade, must have been *falsified* thereafter, to the extent of the *expiration* of the *licenses* of enrolled vessels happening to exist on their arrival in some port *other than* their own, where they are required by this Circular to take out temporary *registers*, instead of temporary *licences*, as the Law and the Circular of 1793 inculcated. Nor was this error ever redeemed; but it was reiterated several times thereafter, by quoting the Circular of 1794, instead of recurring to that of 1793, until at length a judicial decision of the District Court of the United States, sitting at Newport, June term, 1838, in the case of the UNITED STATES *vs.* WILLIAM ROGERS AND OTHERS, annulled the nationality of a whaling vessel and the citizenship of the whole crew, discharging them of a prosecution for the crime of MUTINY, as being irresponsible to the laws of the United States, because of the error or informality in having a *register* instead of an *enrolment* and *license*, for the vocation of *whaling* in which she was engaged. And this further resulted in a law, passed at the next session of Congress, (act 4th April, 1840,) which legalized the registers already so issued to whaling vessels, and actually substituted registers for enrolments and licenses thereafter to that class of fishing vessels, instead of merely exonerating and granting relief to the parties, from all harm or legal disabilities and forfeitures incurred under this wide-spread and protracted error, and requiring the same to be forthwith corrected, and the rightful operation of the Registry and the Enrolment act to be reinstated. How far this error has been

---

nous appendices in the Department, subject, however, at all times, to the call of Congress. At the earliest practicable period, I will make such further regulations as are authorized by the powers delegated to me by the 5th section of the Warehousing act, and will report the same to Congress. The American manufacturer, the farmer, and planter, in enlarged markets at home and abroad, and in the sale of their products and fabrics to complete assortments, will derive the greatest advantage from the system; whilst the merchant and those concerned in navigation will find an increased business and augmenting profits, property in our warehousing cities will be rendered more valuable, and every branch of industry stimulated and improved. A commercial nation without warehousing accommodations is like a merchant without a storehouse; and no nation can enter upon the field of fair and open competition with other countries without such a system.

"Annexed is a table (marked L L) containing the value and description of foreign goods in warehouse, at the close of the last quarter, in the several ports of the Union."

the insidious and unobserved means of falsifying the statistics of tonnage *actually* employed in the different vocations of our foreign trade, coasting trade, and fisheries of different denominations—whaling, cod, and mackerel—may be a matter of vague conjecture, except by resorting to a specific calculation from the returns of Marine Papers (*issued and cancelled*) in the Register's office—to which end the files would be incompetent, except for a few years back. And how far the said consequences, in regard to substituting temporary registers for enrolments and expired licenses of coasting, cod-fishing, and mackerel-fishing vessels, under similar circumstances, continue to operate, in falsifying the statistics of tonnage *actually* so employed, is equally involved in obscurity, there being no legal provision as yet authorizing the registry of such vessels.*

* It would appear that, except for the above or some such scrutinizing analysis and comparison of the laws, the instructions, and the decisions on this subject, the real cause of this extended mischief would probably never have been pointed out. As some evidence of this, on examining the important Executive document No. 35, 1st session of the 26th Congress, vol. 2, being a message from the President, dated December 17th, 1839, transmitting a report from the Secretary of the Treasury upon the subject of "protection of American vessels engaged in the whale fisheries," it appears that neither the President, the Secretary of the Treasury, the Comptroller, nor the judges, the counsel pro or con, or the defendants in the case above mentioned, had any knowledge or suspicion of the original cause of this misapplication of registers to whaling vessels. In the Treasury Circular to Collectors of the Customs, dated June 6th, 1839, embraced in that document, the Comptroller says: "From the results of several trials in the courts of the United States, it appears that *American vessels* sailing under *registers*, and without being enrolled or licensed, have, in violation of law, been for many years engaged in the whale fisheries." The Circular proceeds: "On full examination of the records of this Department, it is evident that this course has been adopted without its sanction." On the contrary, it was not only sanctioned, but ordered, in certain cases, by the instructions of the Comptroller, dated the 29th August, 1794, and reiterated from time to time, as shown in the text. But it would further appear, from the petitions and memorials presented in the premises, that the substitution of *registers*, in the place of enrolments and *expired licenses* of whaling vessels, was not the only source of this perverted administration of the statutes of 1792 and 1793. To this purport, the memorial addressed to the President by persons engaged in the whale fisheries, dated at New Bedford, the 21st June, 1839, and included in the said document, remarked that "the practice of furnishing ships employed in the whale fishery *registers*, and the usual papers accompanying the same, was *commenced* before any of your memorialists were engaged in the business, and we believe has continued for *more than forty years;* we are, therefore, unable to state the causes which led to its adoption, but we cannot doubt they were such as at the time were considered by the Government or its officers sufficient to warrant the same," &c. And they further state, that "the number of such vessels [on whaling voyages] now absent with *registers*, were not less than 300, and the number of their crews 7,500 men:" thus comprising nearly the whole whaling marine of the United States existing at that time; whereby it would seem to be very probable that the statute of 1792, for registering and recording vessels, and that of 1793, for enrolling and licensing vessels, had never entirely, or even in any considerable degree, in regard to whaling vessels, taken the place of the act of the 1st September, 1789, for registering and clearing vessels, which they repealed; but that the said act of the first session of the first Congress, *which authorized the registry of whaling vessels*, was continued to be executed by Collectors in issuing registers to whaling vessels, notwithstanding the statutes of 1792 and 1793.

In regard to the fines, penalties, and forfeitures incurred by this immense fleet of whaling vessels sailing under *registers*, the Comptroller, in his Circular of the 22d June, 1839, says: "Whatever may have been the opinions of this Department, from time to time expressed, on special cases not involving the questions now at issue, or the inferences drawn from those opinions, or however it may be presumed to have acquiesced, during former years, in an erroneous practice, introduced and extended so silently and gradually as at no time to excite its special notice, *it cannot now*, when its attention is called to the subject by a judicial decision, hesitate to sustain the officers of the Customs in carrying out the clear and explicit construction of the law, as given by Mr. Justice Story, until Congress thinks proper to amend it." To which the following, from the aforesaid memorial, may be regarded as an unanswerable rebutter, showing that the memorialists should not be punished for the *possession* of marine papers placed in their hands, not of their choice or desire, but by the error of officers of the Government. They say: "It has ever been the wish of your memorialists to comply with the laws; if they have not, we conceive the error to have been as justly attributable to the Government officers as to the ship owners, at the time it [the practice of issuing registers to whaling vessels] originated. * * * We have never insisted on having registers for our vessels, but have taken such papers as the Collectors have given us, when requested to clear our vessels on whaling voyages, and have always received a *clearance* from the Custom-house, in which *it was expressed that the vessels were bound on such voyages*, clearly evincing that the Government officers conceived that said vessels were legally authorized to engage in their hazardous undertaking," &c. Some faint conception may be formed of the inconvenience and distress that was now likely to be visited upon the owners, the officers, and the crews of whaling vessels, by enforcing the penalties and forfeitures innocently incurred by them for no fault of their own, but in consequence of errors committed by officers of Customs, and acquiesced in, if not originated by, the Treasury Department as early as 1794, if we contemplate the vast amount of shipping then absent on whaling voyages, with registers erroneously issued instead of enrolments and licenses, and daily returning in our ports.

But, of those evil consequences, which have resulted from this particular instance of remissness in the execution of the revenue laws, that just described is far from being the most disastrous and vital in its bearings. The tendency, nay, the inevitable consequence of the judicial decision given in the aforesaid document, in every case of mutiny, or of collision, of our whaling vessels sailing under *registers*, that might have occurred with the vessels of foreign nations, or among themselves, would inevitably have been without redress of any sort. In that document the case is, in substance, thus stated: "At the trial of the seamen belonging to the brig Troy, of Bristol, Rhode Island, (*June term*, 1838, *at Newport*,) for an endeavor to commit a revolt, Judge Story said: "I am unable to persuade myself that the present indictment is maintainable, under the circumstances. The act of 1835, chapter 40, provides that, 'if any one or more of the crew of an American ship or vessel on the high seas, &c., shall endeavor to make a revolt,' he and they shall, on conviction, be punished as provided for in the act. To bring the case within the statute, the voyage for which the seamen are shipped must be a lawful one [by no means;] and they must at the time be of the 'crew' of an American ship or vessel, [and so they were;] and, of course there must exist a lawful relation between them and the master, [so there did, as citizens of the United States, answerable for crime, though not as enjoying the privileges of a whaling vessel, which a *register* could not grant.] The statute of 1793, chapter 52, section 1, enacts, that such ships as are enrolled and licensed, according to the provisions of that act, and 'none others, shall be deemed ships or vessels of the United States, entitled to the privileges of ships engaged in the coasting trade or fisheries, [not that they *shall not be deemed ships or vessels of the United States*, but, as vessels of the United States, they shall not be entitled to the privileges of ships engaged in the coasting trade or fisheries;] and the whale fisheries, are expressly within the purview of the act, as is evidently seen in the form of the license prescribed by the 4th section,' &c. My opinion, therefore, is, *that this ship cannot be deemed an American ship*, within the sense of the 3d section of the statute of 1835, chapter 40, [on the contrary, an American ship within the meaning of that section for the punishment of mutiny,] on which this indictment is founded, and the crew are not the crew of such an American ship or vessel as is contemplated by the act. On this ground, the indictment would fail upon the facts," &c. "The District Judge concurred in opinion, that the facts did not support the indictment, and thereupon the District Attorney entered a *nolle prosequi*."

The common sense remark upon the whole of the proceeding in the above case is, that it "denationalizes" all the vessels, three hundred in number, thus engaged in the whale fisheries under illegal registers—that is, declares that they are not American vessels—which opinion arises from a grammatical misconstruction of that provision of the statute of 1793, section 1, respecting the enrolling and licensing ships and

Chapter III, gives (*in ten Sections, and a few smaller divisions,*) "THE SYSTEM OF REVENUE PROPER, arising from Duties on Imports, (*specific* or *ad valorem*, with superadded discriminating rates, partial abatements thereof, and refunding, on various accounts,) tonnage duties, light money, storage receipts, proceeds of unclaimed merchandise sold, passport and clearance fees, hospital tax," &c., &c.; with certain PRELIMINARIES to the *estimate*, the *levying*, and the *collection* of said duties—consisting of Instructions and regulations for the observance of Collectors, in ascertaining the exchange value of foreign currency, incident to estimating the value of invoices and the rates of duty thereon; Instructions to Consuls and Commercial agents, also respecting the exchange value of foreign currency, their authentication of invoices, and giving other information in matters connected with American commerce within their respective consulates; Instructions to Collectors, respecting the deposite of goods in public stores, on various accounts, for duties, for re-exportation for drawbacks, for the reduction of duties, to defer payment of duties, or for want of invoices, or as unclaimed merchandise, &c., &c., together with the forms of books and accounts required to be kept by Collectors, Naval Officers, Surveyors, and Inspectors of the Customs.

Passing over the complicated and abiding interests, in general, of the pregnant subjects of this Chapter, replete as it is with instructions oft reiterated, sometimes variant or contradictory, and irregularly executed by officers of the Customs, I shall barely advert to the *insufficiency* of the two issues of forms prescribed for keeping the books and rendering the accounts of the Customs, to keep pace with the *instability* of the laws requiring a more frequent modification of them; and then give a statement of the *neglects* to keep those books at all.

From these archives it appears, that there have been but two editions of the forms for keeping the books, and rendering the accounts of the Customs to the Treasury, issued from 1789 to the present time, notwithstanding the fluctuations incident to the Revenue Laws would seem to require a more frequent modification of them. The first edition of those forms was prepared by the Comptroller, and transmitted, with Instructions to Collectors, by Circular of the 1st December, 1789, in pursuance of the act of 2d September, 1789, establishing the Treasury Department. Though there is not a copy of that body of forms now in the Department, the evidence of their inaptitude to keep pace with the instability of the Laws from that time to 1821 is afforded by the Comptroller's Circular of the 22d August of that year, when a second edition, with suitable modifications, was issued, making that inaptitude to present use an argument for preparing the new set of forms—saying, that "those *forms* had been observed from that period, (*December*, 1789,) so far as the *alterations* made by the several Revenue laws subsequently passed would permit them to apply." Here, then, is not only an authentic declaration of the instability of the forms presented for keeping the books and making returns of Custom-house accounts, varying more or less under each Revenue law, but an implied avowal that those *forms* must at length have been involved in considerable confusion by repeated alterations, amendments, and partial substitutes, through that long period, calling, no doubt, for a corrected and uniform edition, adapted to the existing wants of the Customs at short intervals, long before they actually were so revised and reissued. Accordingly, about this time an entirely new set of Custom-house forms was prepared, with modifications and additions, printed for the use and observance of Collectors and others, (*dated 31st July*, 1821,) "conformably to the Laws then in force," as we are informed by the aforesaid Circular of the 22d August thereafter, transmitting a copy of said forms, &c., to eight Collectors only. The statements of the third paragraph of the said Circular of August, 1821, are too instructive on this subject not to quote them here. It says: "Practical experience, however, having proved that those *forms*, (of 1789,) thus prescribed for the Collectors,

---

vessels of the United States; saying, "none others shall be deemed ships or vessels of the United States, entitled to the privileges of ships engaged in the coasting trade or fisheries." Now, in my conception, the grammatical and true construction of this passage requires that the first or second clauses or members be taken in connection, the latter qualifying the former as to the negation of privileges only to such American vessels, to give forcible application of which negation of privileges, the former was introduced (though redundant or tortologous in sense, American vessels being the only ones subject to this restriction) merely to inhibit the privileges of fishing and trading under erroneous marine papers. This true grammatical construction need not be further enforced by looking to the possible consequences of such a general denationalization of that immense fleet, by supposing foreign powers were to lay violent hands on those vessels, and impress or maltreat their crews. Would the United States submit to such outrage, because they were not ships of the United States? Surely not: they would be regarded as entitled to the protection of their country, notwithstanding the forfeiture of the privileges of fishing and trading under erroneous papers. Their right to protection would be based on higher grounds than *nationality*, according to the very registries themselves, and a thousand other evidences, living, oral, and of record, that they were American vessels.

are not so full and complete as the great changes in Revenue laws passed since that period *now require;* and having, withal, been informed by some of the Collectors that, from some cause, the forms that have been heretofore prescribed have in some instances been *mislaid* or *lost*, and in some cases, when changes of Collectors had taken place, the forms and instructions had *not* been *handed over* by the former incumbents to their successors in office, it has been deemed *expedient* to make out a new set of such forms and instructions as the *present* laws require; which, accordingly, has been prepared by this Department, a copy of which I transmit herewith for your government," &c. Here the evidence is enforced, in strong terms, of the liability of those forms to require *renewal*, under changes of legislation, as well as on account of being mislaid, lost, or abstracted by ex-Collectors, which by this time must have become equally applicable to the forms then issued, being about twenty-nine years ago.

But the *greatest evil* that besets and frustrates the efficient accounting for the Revenue of the Customs, as evinced by the repeated and increasing complaints of the Department, in Circular remonstrances to those officers, is the dominant and pervading *non-observance* of those Instructions by Collectors and Naval Officers, and particularly the neglect of the latter to keep the books and forms relating thereto, as above mentioned. This fact will be sufficiently substantiated by a single extract from the Comptroller's Circular of the 15th December, 1838, addressed to Naval Officers, which intimates the like remissness of that important class of officers, from the date of their first instructions of the 15th December, 1789, to the date of the Circular of December, 1838, here quoted, which says: "There being reason to believe that, in some of the ports of the United States, there have been *omissions*, on the part of the Naval Officers, in the performance of some of their official duties, deemed by this Department of the highest importance, it has become necessary to direct the earnest attention of the officers holding this responsible station in the public service to the Laws and the regulations of this Department designating their several duties. By Circular from this office, dated the 18th December, 1789, Naval Officers were directed to keep 'Impost Books' and 'Tonnage Books,' which, as they were explicitly advised, would *enable* them to examine and check the Collectors' quarterly accounts of duties and tonnage received by them. The act of the 2d March, 1799, delares that 'the Naval Officer shall receive copies of all manifests and entries, and shall, together with the Collector, estimate the duties on all goods, wares, and merchandise subject to duty, (and no duties shall be received without such estimate,) and shall keep a separate record thereof, and shall *countersign* all permits, clearances, certificates, debentures, and other documents to be granted by the Collector. He shall also examine the Collector's abstracts of duties, and other accounts of *receipts*, *bonds*, and *expenditures*, and, if found *right*, shall certify the same.'

"Had the books designated above been kept, and the quarterly examinations and comparisons been duly made by the Naval Officers, it is scarcely possible that the defalcation in the accounts of the late Collector at New York, Samuel Swartwout, could have taken place, or so long escaped detection.

"It is required by this Department, that information be communicated, at what ports the Impost and Tonnage books have *not* been kept by Naval Officers, and what portion, if any, of the duties defined in the foregoing quotation from the law have been omitted, and *by what authority*," &c., &c.

It appears, then, that the salutary *check* on the possible remissness and default of Collectors, designed by the law to be *found* in the duties assigned to the Naval Officers, has proved to be inadequate to that important object; to remedy which defect, the readiest conceivable mode may possibly be, that of instituting a "*General Inspection of the Customs*," to be operative at suitable intervals, under the direction of the Secretary of the Treasury, somewhat upon the plan of the office of "*Inspector General of the Army*," provided for the periodical inspection of the whole military establishment of the United States.

Chapter IV gives, in four Sections, "the System of Incidental Revenue, derived from various sources, as recovered by suit." Chapter V gives, in appropriate Sections, "the System of Incidental Revenue, as derived from Loans, Treasury notes, and other evidences of debt incurred therefor," in anticipation of regular Revenue. Chapter VI gives, "the System of keeping the Revenue," &c., &c.;—to the details of which three Chapters, the want of time or space precludes any particular reference, however important their respective subjects.

Chapter VII gives, in appropriate Sections, and smaller divisions, "THE SYSTEM OF DISBURSEMENTS OF THE REVENUE BY THE TREASURER, AND AGENTS OR SUB-AGENTS OF THE GOVERNMENT: whether of Moneys actually deposited in the Treasury to the credit of the Treasurer, or of Moneys constructively in the Treasury, or of Moneys that have never been in the Treasury." Of the transcendant interest that attaches to the subjects of this Chapter I shall say nothing, but only refer briefly to the evidences of irregularities and almost total neglect of officers of the Customs in executing the Laws and Instructions relative to their "salaries, fees, and emoluments, and their contingent expenses of office," as exhibited in *Section 2 and subdivision* (*e.*) Under this head the history of these "Emolument Accounts" is condensed, from 1789 to a very recent date, showing not only the early neglects to execute the Laws and Instructions relating to those accounts, but the final abandonment of them almost entirely by those officers.

Passing over the earlier irregularities in this respect, which, of course, in part, if not *in chief*, gave occasion to the exactions of the "act of the 2d March, 1799, *respecting the compensation of officers of the Customs*," I shall make a few extracts from the Laws on this subject, and then turn to some of the prominent passages in the Instructions and Remonstrances of the Department respecting the general delinquency of the officers in this matter, marked, nevertheless, as it is, with the solicitude of Congress and of the Department, through all time.

The 2d section of the act of the 2d March, 1799, says: "It shall be the duty of the respective Collectors, Naval Officers, and Surveyors, to keep accurate accounts of all fees and official emoluments received by them; also, of all expenditures, particularizing their expenditures for rent, fuel, stationery, and clerk hire, and to transmit *annually*, within forty days after the last day of December, an account, as aforesaid, verified on oath or affirmation, to the Comptroller of the Treasury, who shall *annually* lay an abstract of the same before Congress; and, if any Collector, Naval Officer, or Surveyor, shall *omit* or *neglect* to keep an account as aforesaid, or to transmit the same, verified as aforesaid, he shall forfeit and pay a sum, not exceeding *five hundred dollars*, for the use of the United States."

It is equally certain that it was chiefly owing to the irregularities of those officers, in complying with those demands—necessarily embarrassing the Comptroller's annual report to Congress of the abstracts of those accounts—that the "act of the 7th May, 1822, further to establish the compensation of officers of the Customs," so modified the above passage of the act of 1799, as to require (Section 12) "that such accounts, as well of *expenses* as *emoluments*, shall be rendered on oath or affirmation, at such times and in such forms, and shall be supported by such *proofs*, as shall be *prescribed* by the Secretary of the Treasury; and (that) all such accounts shall be *settled* at the Treasury, like other public accounts." And, after prescribing various regulations and rates of salaries, fees, and emoluments of those officers, and their accounting for the excess over the prescribed maximum, the 17th section says, "that if any person, employed in any duties in relation to the collection of the Revenue, shall accept or receive any fee, reward, or compensation, other than that allowed by law, for any service he may perform for any person, in making an entry or clearance, or preparing any papers to be used or kept in the Custom-house, such person shall be removed from office, and shall, moreover, on conviction thereof, pay a fine not exceeding *five hundred dollars*."

Now, although the 11th section of the aforesaid act of 7th May, 1822, says "that the preceding provisions (meaning those relating to the limitation or *maximum* of emoluments) shall *not* extend to fines, penalties, and forfeitures, or the distribution thereof," yet the "act of the 3d March, 1841, making appropriation for the civil and diplomatic expenditures of the Government," requires "Collectors, Naval Officers, and Surveyors, in *addition* to the accounts *heretofore* required of them, to render a quarterly account of all *fines, penalties*, and *forfeitures* received by them," (together with certain other emoluments, not before included in the provisions prescribing a *maximum*,) and prescribes a *maximum*, in these cases, of $2,000 to each or either of them, "over and above which the *excess* in all cases shall be paid into the Treasury."

Nevertheless—and wonderful as it may seem to those who are uninformed in these and the like evasions of public duty, without being held to a *strict account*, or even invoking *peremptory correction*—the Secretary of the Treasury has *not* been able to show, in his annual report of "Public Accounts," the results of the settlements of any of these emolument accounts since 1840. But it may afford some satisfaction to show a few of

the efforts made by the Department (perhaps not as energetic as they might have been) to effect a faithful execution of the provisions of the laws relating to these accounts—which, though extremely ill-executed from the first, and thereby exciting much Legislative and Executive attention, could not be prevented from dwindling into *nothing*, while the Laws and the Instructions were making continual efforts to be more *stringent*. By adverting to the Synopsis of Instructions, *Chapter VII, Sec. 2, letter* (*e*,) "on the salaries, fees, and emoluments of officers of the Customs"—where the history of those accounts may be seen from the beginning, in 1789—it will be perceived that, on the passage of the act of the 2d March, 1799, above referred to, the Comptroller issued his Circular of the 27th May, 1799, in which he says to those officers: "The compensation and emoluments of officers of the Customs are *again* modified by the act of 1799, 'to establish the compensation of officers employed in the collection of duties,' &c. An exact account of these emoluments (*heretofore neglected under former laws*) is required *hereafter* to be rigidly executed and transmitted to the Department." On the 31st July, 1802, the Comptroller again "reminds Collectors and other officers of their non-compliance with the Law and Instructions, to transmit their 'Annual Statements' of their official *emoluments* and *expenditures*, for which neglect the penalty will be rigidly exacted," &c. On the 16th May, 1809, the Comptroller's Circular of that date admonishes these officers, saying: "*Double commissions*, for collecting the duties arising on the *same importation* or *cargo*, are *not* allowable under any pretence whatever," &c. On the 13th May, 1828, the Comptroller's Circular of that date complains that "the returns or statements of the emolument accounts of fifty-five Collectors, (for the year 1827,) are neglected or not transmitted, incurring the penalty of $500 each," &c. Circular of the 12th December, 1832, says: "The Secretary of the Treasury having received information that Collectors exact fees *not* authorized by law, for sundry formalities required in licensing vessels for the fisheries, &c., the practice is henceforth interdicted," &c. This last complaint is reiterated by the Comptroller's Circular of the 8th July, 1834. And furthermore, although the Comptroller's Circular of the 28th May, 1822, goes into very minute details, and prescribes a great many *forms* of returns to be made, in execution of the act of the 7th May, 1822, in relation to "Emolument Accounts," not only did the Law and Instructions become virtually a *dead letter* in 1840, and continue so ever since, in spite of the supplementary provision of the act of 1841, above quoted, as may be seen by referring to the letter of the Register to the Secretary of the Treasury, prefixed to each annual report of "Public Accounts" since that date, but the form of the book of registry for those accounts, called the "EMOLUMENT REGISTER," kept in the Comptroller's office, as prescribed under the act of 1799, *has remained the same*, without conforming to the *changes* required by subsequent enactments—perhaps because the returns of those accounts have ever been unsatisfactory. How far the efforts understood to be now making in the Department to correct those irregularities may be more successful than heretofore, through a period of more than half a century, remains to be proved by the results.

The EIGHTH and concluding CHAPTER of this Synopsis relates to Secretaries' Circular Instructions on miscellaneous subjects connected with the General Land Office, which, with few exceptions, found no place in "Birchard's Compilation," made and published by order of the Senate. Of these exclusions, accidental or otherwise, there is only one (that of the 6th August, 1834, article 1753) which need be particularly referred to, and that only on account of its anomalous character, in conferring on Receivers of public money the extraordinary powers of *disbursing agents*, to pay claims they may suppose to be just, and to have such payments covered by Treasury warrants, as vouchers, beyond or behind which the accounting officers could not inquire. This Circular is given in full in Chapter VII, article 1418, p. 187. It probably arose out of the embarrassed condition of the Deposite system, and other causes, beginning about that time to wear an aggravated form. Though I have seen no evidence of these Instructions having been rescinded, they certainly have become obsolete or inoperative with the emergency.

This Synopsis, or classified abstract of Treasury Instructions and Decisions in execution of the Revenue Laws, having been brought down to the end of 1844 only, the sequel of Instructions, *in full*, for 1845, 1846, 1847, has been inserted in the Appendix No. V, as a "new series." For a due notice of the *illustrative designs* prefixed to this work, reference must be made to a POSTSCRIPT at the end of the volume.

SYNOPSIS

OF

TREASURY INSTRUCTIONS.

CHAPTER I.

OUTLINE OF THE REVENUE, OR FINANCIAL SYSTEM IN GENERAL.

SECTION 1.—Construction of the Revenue clause of the Constitution, and of the Revenue laws; and definitions of Country, America, &c., in a commercial and political sense.

SECTION 2.—Improvement of the Revenue System, sought by repeated efforts, from 1789 to 1838, with other important tributaries thereto.

SECTION 3.—The supervision of the business of the Customs, as the principal branch of the Revenue System, delegated, in chief, to the Comptroller of the Treasury; with certain reservations to the Secretary of the Treasury, and other exceptions incidentally devolving on other officers; also sundry notices respecting the collection, safe-keeping, and disbursement of the Revenue, and other financial operations connected therewith.

SECTION 1.

Construction of the Revenue clause of the Constitution and of the Revenue laws; and definitions of Country, America, &c., in a commercial and political sense.

Construction of the Revenue clause of the Constitution, in repealing revenue laws in certain cases.

1. The Secretary of the Treasury states, in a circular to Collectors of the Customs, the bearing to be had on the Collection law, by the adoption of the federal Constitution by the State of North Carolina, "in repealing the 39th section of that law, as to North Carolina;" and to sustain this opinion, he refers to that clause of the Constitution which says: "All duties, imposts, and excises shall be uniform throughout the United States:" *Secretary's circular 27th January*, 1790. *Vol. 1, page* 43.

[*Same subject.*]

2. According to the aforesaid construction of the 27th January, 1790, the Secretary of the Treasury decides, that the Ships and Vessels of North Carolina, and of Rhode Island, were, by their adoption of the Constitution, (which virtually repealed the 39th section of the Collection law as to both,) entitled to have their alien tonnage, paid anterior thereto, refunded: (1.) *S's cir. 25th June*, 1792; V. 1, p. 113.

(1.) It must be manifest on the slightest reflection, that this retroactive decision was altogether gratuitous; and that, to give it any verisimilitude of principle, it should have been general instead of being confined to the isolated matter of refunding to North Carolina and Rhode Island the tonnage duties which their merchant vessels had paid anterior to their adoption of the Constitution. To have borne the

Construction of the revenue laws in general;

3. The right of the Secretary of the Treasury to settle the construction of the Revenue laws, in relation to all cases of doubt, is minutely set forth by him, to counteract the contrary impression entertained by certain Collectors: *S's cir. 20th July*, 1792; V. 1, p. 114.

Explanatory acts preferable in cases of ambiguity;

4. The construction of the Revenue laws, in cases of ambiguity, is not so desirable from the Treasury Department, as are "explanatory acts" from the Legislature: *Comptroller's cir. 22d March*, 1793; V. 1, p. 43.

No usage can alter the law.

5. "No usage of a Collector can prevail against the obvious terms of the law: it may be his misfortune, or the misfortune of the public, if he misinterprets the law, but he cannot alter it;" opinion of Judge Story: *C's cir. 27th September*, 1819; V. 2, p. 78.

When does a law commence to operate?

6. The operation of a law, in general, when no express provision is made therefor, should be construed to commence on the day of its passage: *C's cir. 31st Aug.*, 1813; V. 1, p. 277.

Cases of partial repeal of its operation—

7. The repeal of the legal charges on the issuing of Passports and Clearances, does not exonerate masters of vessels bound to foreign ports, from the obligation of taking out Passports and Clearances: *C's cir. 25th March*, 1831, V. 3, p. 122.

—contrasted.

8. The repeal of tonnage duties by act of 31st May, 1831, (as hereby decided,) *does* (2) exonerate the proper officer from making admeasurement of foreign vessels on their entry into ports of the United States: *C's cir. 16th March*, 1833; V. 3, p. 371.

Definition of Country by the Secretary of the Treasury.

9. The term "Country," as used in the 1st section of the Navigation act of 1st March, 1817, embraces all the possessions of a State or Nation, however widely separated, which are subject to the same supreme executive and legislative authority: *S's cir. 29th September*, 1817; V. 2, p. 78.

---

stamp of uniformity, as a principle of justice to all the parties concerned, it should have required those States, on the other hand, to refund to the United States the duties they had levied on their foreign importations during the same period, deducting the expenses of collection, &c.; which, if it had been practicable, and within the sphere of the Secretary's action, would have involved those two States in a debt of sufficient magnitude to have been peremptorily resisted by them. Moreover, they, and the United States, should have been placed in the same position in all other respects as if N. C. and R. I. had adopted the Constitution coevally with its going into operation in the rest of the Union, which would have been utterly impracticable. The provision of the clause of the Constitution above referred to, to sustain the above decision, could only have required a due observance in regard to N. C. and R. I., from the date of their adoption of that instrument; and any partial retroaction in that regard was well calculated to involve consequences that could not easily be remedied. But it will not be inferred that the father of the Revenue System of the United States was insensible of the just exceptions that might be taken to this decision. In this case it cannot be presumed that there was in fact any error of judgment in the gigantic mind that awarded the gratuity. It was but a small matter to a magnanimous heart, to concede to the importunities of the claimants this *penny boon*, in consideration of that great political consummation, the unanimous adoption of the federal Constitution, with however ill grace its tardy recognition was made by those two States. To deal rigidly with them was contrary to the spirit of that era of good feeling; otherwise the United States might then have required Rhode Island to adopt at once a republican form of State government, and have thus, fortunately, been the means of anticipating that violent party struggle by which she at last spontaneously set aside her *Colonial charter of the King of England.*

(2.) Is not this in conflict with another provision of law, which requires a quarterly report of the entry of foreign tonnage? and likewise with the parallel case, No. 7, which decision seems based on a principle that should govern both cases? It will be perceived, in the course of these pages, that the like instances of contradictory instructions and decisions do but two frequently occur, to entitle those official opinions and regulations to be considered as remarkable exceptions to that general proposition—as old as the moral world—which denies infallibility to the human judgment. But, upon the whole, the *good keeping* that generally prevails in these adjudications, emanating from various minds through a long series of years, is entitled to lay far greater claims to our admiration, than are their *discrepancies* entitled to excite our surprise.

10. The term "Country," (in reference to a different subject, but equally commercial with that of the aforesaid act of 1st March, 1817,) is differently defined from the foregoing of 29th September, 1817, by restricting it to geographical limits—making England, Ireland, and Scotland different countries: *C's cir. 14th April*, 1819; V. 2, p. 17. — Definition by the Comptroller different.

11. The definition of "Country," by the Secretary's circular of 29th September, 1817, is re-affirmed by the Secretary, in relation to the execution of the same act of 1st March, 1817: *S's cir. 6th July*, 1842; V. 3, p. 279. — Secretary's definition re-affirmed.

12. A definition is given to the term "America," in its commercial relation to foreign places lying north and south of the Equator: *C's cir. 23d January*, 1818; V. 1, p. 358. — America defined.

SECTION 2.

Improvement of the Revenue system, sought by repeated efforts, from 1789 *to* 1838, *with other important tributaries thereto.*

13. The Secretary of the Treasury, with a view to the improvement of the "Revenue System of the United States, just put in operation," calls on Collectors and others for information on sundry special points, and in general: *S's cir. 2d October*, 1789; V. 1, p. 5. — Call for information on Revenue system in general;

14. The Secretary asks for information respecting the "navigation of the several States and of foreign nations;" and propounds a number of queries on the subject, which he deems of great importance to the Government, and are eventually conducive to the design of improving her revenue system: *S's cir. 15th October*, 1789; V. 1, pp. 15 *to* 18. — —on the navigation of the several States and foreign nations, as lessons of experience.

15. The Secretary requests Collectors to furnish him with the Revenue law of their respective States, for his information, as soon as practicable: *S's cir. 25th November*, 1789; V. 1, p. 26. — Revenue laws of the several States desired.

16. The Secretary calls for copies of reports, entries, oaths, bonds, certificates, and other custom-house documents that Collectors may have adopted, and any others which may have been used in the custom-houses under the State administrations, and during the Provinces or Commonwealths; and any foreign papers of the same kind in their possession, in order, by aid of those precedents, to be enabled to digest a uniform plan of custom-house documents, &c.: *S's cir. 30th September*, 1790; V. 1, p. 62. — Scheme of custom-house forms and documents.

17. A similar call to the foregoing is made by the Secretary, for any documents that may come into the possession of Collectors from time to time, which have relation to commerce, navigation, fisheries, manufactures, or the products of the several States, in the time of the Provinces or the Commonwealths: *S's cir. 10th March*, 1791; V. 1, pp. 65, 66. — On commerce, navigation, manufactures, and products, information is desired.

Also other means to perfect the revenue laws—and

18. To render the Revenue system as perfect as possible, Collectors are requested to make known to the Secretary of the Treasury all attempts to evade the provisions of the existing laws: *S's cir. 7th May*, 1817; V. 2, p. 77.

—to remedy the defect of the system.

19. In pursuance of a resolution of Congress, Collectors are requested to communicate, for their use, any information tending to remedy any discovered defects in the existing Revenue Laws. *S's cir. 11th November*, 1817; V. 2, p. 81.

Superfluous offices, &c., to be suppressed.

20. In pursuance of a resolution of Congress, Collectors are requested to furnish for their use a list of such offices of the customs, with the names of the officers, their salaries, and emoluments, which it may be proper to suppress or discharge, in consequence of their unproductiveness, &c.: *S's cir. 7th May*, 1818; V. 2, p. 82.

System of specific duties, proposed to supercede ad valorem duties;

21. The "Revenue being exclusively derived from duties and the sales of public lands, it is extremely important to render both systems as complete as possible." In regard to the former, the most important change indicated is, that of substituting "*specific*" for "*ad valorem*" duties as far as practicable; and to this end the suggestions of Collectors are invited, to be embodied in a Report of the Secretary of the Treasury to Congress: *S's cir. 25th May*, 1818; V. 2, p. 85.

—experimental collection act of 20th April, 1818; its operation—

22. The supplementary Collection law of the 20th April, 1818, being entirely experimental, Collectors are requested to furnish a quarterly statement to the Secretary of its operations, to enable him to judge of its efficacy, and its defects: *S's cir. 29th May*, 1818; V. 2, p. 89.

[*Same subject.*]

23. For the convenience of distant shippers, the Collectors are authorized to cause to be entered and appraised all merchandize paying ad valorem duties under the aforesaid supplementary act of 20th April, 1818, which may arrive unaccompanied with invoices before the 1st of November next, upon the owner or consignee making oath that no invoice has been received, &c.: *S's cir. 22d June*, 1818; V. 2, p. 90.

[*Same subject.*]

24. To ascertain the effects of the aforesaid act of 20th April, 1818, upon the collection of the Revenue, Collectors are required to render a "quarterly account," as per form prescribed, "of the results of appraisements of merchandise" made in pursuance of said act: *S's cir. 24th July*, 1820; V. 2, p. 117.

—and that of 2d M'ch, 1819, whether beneficial or injurious?

25. By the act of the 2d March, 1819, important changes having been made in the Coasting Trade, and sufficient time having elapsed to ascertain whether *its* effects have been *beneficial* or *injurious* to the public interests, Collectors are requested to state their experience of the same, and particularly whether it has increased or diminished smuggling, and other violations of the Revenue Laws: *S's cir. 7th September*, 1821; V. 2, p. 128.

Improvement of the Revenue System further desired.

26. Information is desired from Collectors, by direction of the Secretary of the Treasury, in order to meet an inquiry anticipated from Congress, with a view to the amendment of the Revenue System, &c.: *C's cir. 26th July*, 1826; V. 2, p. 443.

27. Sundry copies of a "Digest of the Revenue Laws (by Mr. Gordon, of Philadelphia,) are transmitted for the use of officers of the Customs in the several collection Districts: *S's cir. 24th and 31st March*, 1831; V. 2, pp. 258, 259.

Digest of the Revenue laws transmitted.

28. With a view to the improvement of the "Revenue System," Collectors and merchants are invited by the Secretary of the Treasury to point out any defects they may have discovered, and to suggest such improvements as may occur to them: *S's cir. 31st July*, 1832; V. 2, p. 289.

Improvement of the system still invited—in 1832.

29. The Secretary of the Treasury makes inquiries of American Consuls abroad respecting the practical systems in operation in the several countries in which they reside, of *collecting*, *keeping*, and *disbursing* the public money, viz: 1. In what kind of funds is the Revenue collected? 2. By whom, and how, are they kept, till expended or remitted, and at whose risk? 3. By whom paid out, in what kind, and under whose direction? 4. How are they transmitted to the seat of Government, and at whose risk? 5. Can they be legally loaned out, or used by officers who either *collect*, *keep*, *or disburse* them? 6. And what guards or checks are there against the misuse of public funds? The Secretary also asks for Books and Pamphlets on these subjects, with a speedy answer to his inquiries: *S's cir. 7th August*, 1838; V. 3, p. 175.

And the practice in foreign countries, to certain extent, asked for from Consuls abroad—in 1838.

30. The Secretary of the Treasury, in pursuance of a *Resolution* of Congress, calls on Collectors for a Report of all the information they can collect in relation to the MANUFACTURING ESTABLISHMENTS of the United States, and whatever suggestions that are calculated to FOSTER and PROTECT them: *S's cir. 28th June*, 1809; V. 1, p. 303.

Improvement and protection of manufactures proposed—in 1809.

31. The co-operation of Collectors, Merchants, Consuls abroad, and other persons, is solicited, in promoting a "scheme of the President" for introducing useful and ornamental trees, plants, seeds, and a variety of other objects, with suitable information thereon, to be addressed to the Secretary of the Treasury, in unison with a similar instruction from the Secretary of the Navy to commanders of public vessels: *S's cir. 6th September*, 1827; V. 2, p. 190.

Also, scheme of improvement in agriculture, &c.

32. The aforesaid request of the 6th September is repeated, with great earnestness: *S's cir. 15th November*, 1827; V. 2, p. 194.

[*Same subject.*]

33. For the information of Congress, pursuant to a resolution of the House of Representatives, the Secretary of the Treasury requests Collectors, and, through them, owners of salt works, to make a statement of the number and nature of those establishments, their location, the capital invested in each, the number of persons engaged in the manufacture, the kind and prices of salt manufactured at the different works, &c.: *S's cir. 14th September*, 1829; V. 2, p. 226.

Information on the manufacture of salt desired.

34. In pursuance of a resolution of the House of Representatives, the Secretary of the Treasury requests Collectors, Marshals, and others, to state the quantity, quality, and kinds of iron and steel, in their various forms, which have been manufactured in the United States, annually, for three years prior to the 1st September, 1831: *S's cir. 15th April*, 1831; V. 2, p. 262.

Also, on the condition of iron and steel manufacture.

System of Telegraphs proposed.

35. In pursuance of a resolution of the House of Representatives requesting the Secretary of the Treasury to report upon the propriety of establishing a system of Telegraphs for the United States, the Secretary asks the views of Collectors, and Commanders of Revenue Cutters, and others, on the subject, under various heads, &c.: *S's cir. 10th March*, 1837; V. 3, p. 120. (3)

SECTION 3.

The supervision of the business of the Customs, as the principal branch of the Revenue System, delegated, in chief, to the Comptroller of the Treasury, with certain reservations to the Secretary of the Treasury, and other exceptions incidentally devolving on other officers; also, sundry notices respecting the collection, safe keeping, and disbursement of the Revenue, and other financial operations connected therewith.

Supervision and organization of the business of Collectors, by the Comptroller.

36. The Secretary announces and authenticates the circular of this date, of the Comptroller, "to point out the general mode of conducting the business of the Collectors of the Customs," stating that the Comptroller will, this day, enclose proper *forms*, with explanations of the same, for keeping their BOOKS and rendering their ACCOUNTS for settlement at the Treasury: *S's cir. 1st December*, 1789; V. 1, p. 34.

(3.) So far as the suggestions for "securing the resources of the Government from peculation," &c., called for by the Secretary's circular addressed to the Heads of Bureaus, and the clerks of his own office, on the 15th of January, 1840, may be considered to bear on the general title assumed for the foregoing section, that call entitles the said circular to a notice here; though I have not been able to learn that it was ever attended with any practical result, unless the "Sub-treasury," otherwise called the "Independent Treasury," adopted by law with that intent, less than six months thereafter, was the joint offspring of these lucubrations. In other respects, also, the circular is so well conceived by its author, (Judge Woodbury, then Secretary of the Treasury,) that I have deemed it eminently deserving to be appended in this connection entire, in the form of a note, as a perpetual stimulus to good results, it never having been rescinded, and probably never will be.

"CIRCULAR *to the Heads of the several Bureaus of the Treasury Department, and to the clerks in the office of the Secretary of the Treasury.*

"TREASURY DEPARTMENT, *January* 15, 1840.

"The Secretary of the Treasury enjoins upon each clerk in his own office attention to the following particulars:

"He should transact daily, when practicable, all the business referred to him, and consider himself at all times, and under all circumstances, as being peculiarly charged with the immediate supervision and care of the several branches of duty which are usually assigned to his desk.

"It will, therefore, be expected, as to the various matters connected with them, that he will see to their despatch with promptitude, accuracy, and fidelity. He will endeavor thoroughly to comprehend them in their various relations and details. He must interest himself zealously in their successful operation; and inquire, read, and reflect upon such subjects relating to his duties as may render his leisure subsidiary to their faithful performance.

"He is required to propose any improvements which may occur to him as conducive to their more efficient management, and communicate any supposed errors or defects which he may discover, either of system or detail. Each clerk must be regarded as accountable, in the first instance, for any omissions or deficiencies within his appropriate sphere of action, which might have been pointed out and prevented, or removed by his vigilance—such, for instance, as relate to filling punctually vacancies in offices; completing and filing official bonds; making seasonable and regular returns; answering promptly resolutions, inquiries, or references, and settling faithfully all accounts or claims.

"Finally, and in a special manner, every clerk will be careful to report any waste of public property, as well as other dereliction of duty in officers, whose acts come under his official examination, and recommend any measures for securing the resources of the Government from peculation, which, in the course of attention to his own business and that of others with whom he holds official intercourse, may strike him as proper and expedient.

37. It being the duty of the Comptroller of the Treasury "to point out the general mode of conducting the business of Collectors of the Customs," he herewith encloses the proper *forms*, with explanations of each, for keeping their books and rendering their accounts for settlement at the Treasury: *C's cir. 1st December*, 1789; V. 1, p. 1. [*Same subject.*]

38. The franking privilege having been conferred on the Comptroller of the Treasury, communications intended for that officer must in future be addressed to him direct, instead of being sent to the Secretary, as heretofore done: *S's cir. 10th March*, 1791; V. 1, p. 66. Franking privilege conferred on the Comptroller.

39. In pursuance of the discretion vested in the Secretary of the Treasury by the act "making alterations in the War and Treasury Departments," the Secretary commits to the Comptroller the immediate supervision of the collection of the Customs, except as to the disposition of the moneys thus accruing; accordingly, all returns and documents heretofore transmitted to the Secretary will, hereafter, be forwarded to the Comptroller direct, except the *weekly* returns of moneys received and paid, the *monthly* schedule of bonds, the *monthly* abstract of bonds unpaid, the abstracts of paid drafts, and receipts for moneys paid to Bank, and otherwise, under special direction of the Secretary of the Treasury: *S's cir. 25th October*, 1792; V. 1, p. 130. Comptroller's supervision reiterated, and extended under authority of law.

40. Returns to the Treasury of Collectors' accounts are required to be made in various respects, *weekly*, *monthly*, *quarterly*, and *yearly*, according to the subjects, and the *forms* prescribed—commencing, with this instruction, the *weekly* account of revenue received and disbursed: *C's cir. 22d September*, 1789; V. 1, p. 3. Returns of revenue accounts to the Secretary for information.

41. The nett amount of revenue is to be shown by the BALANCES of Collectors' quarterly accounts current: *S's cir. 1st December*, 1789; V. 1, p. 6. Nett amount of—how shown.

42. The Secretary of the Treasury notifies Collectors of the Customs, and others, of the establishment of the fiscal agency of certain Banks (the Bank of North America, [chartered by Congress 31st December, 1781, consequently was the first United States Bank,] and the Bank of New York,) for the financial "accommodation of the Government," and authorizes them to receive the notes of said Banks, in payments of public dues, as equivalent to gold and silver coin; with other instructions to govern their intercourse with those Banks: *S's cir. 22d September*, 1789; V. 1, p. 3. Fiscal agency of Banks, and currency of Bank notes.

43. The Bank of the United States being now in operation, the cash notes and the post notes of that institution may be received in like manner as those of other Banks, according to the instructions of the 22d September, 1789: *S's cir. 2d January*, 1792; V. 1, p. 102. [*Same subject.*]

"The special returns now required from each clerk, at the end of every week, shewing the unfinished business of any kind on hand at his desk, will be carefully continued.

"Each Head of the several Bureaus, or offices of the Treasury Department, is hereby requested to enjoin upon the clerks employed under him, and for the faithful performance of whose duties he must, in a great degree, be considered responsible, to pursue a course similar to that herein urged upon the clerks in the Secretary's office. The only practical variance from the course suggested for their guidance should be, that the reports and recommendations of any clerk in the Bureaus be made to the Head of that one to which such clerk is attached. Should any of those communications prove to be of a character requiring the action of the Secretary, it will then be submitted to him, with such accompanying remarks as the subject and occasion may appear to call for.

(Signed) LEVI WOODBURY, *Secretary of the Treasury.*"

Treasury warrants drawn on Collectors.

44. Warrants drawn on Collectors by the Secretary of the Treasury, and countersigned by the Comptroller, when discharged, are to have the receipts endorsed thereon, and duplicate receipts retained, in each instance, by the Collector, according to form prescribed and hereby transmitted: *C's cir. 1st December*, 1789; V. 1, p. 7.

Treasurer's draft on Collectors, to be covered by warrant.

45. Drafts drawn on Collectors by the Treasurer, when discharged, are to have receipts endorsed thereon, and be transmitted to the Secretary of the Treasury immediately, when they will be covered by a regular warrant, and the Collector's account credited at the Treasury: *S's cir. 30th March*, 1790; V. 1, p. 47.

[*Same subject.*]

46. The Secretary of the Treasury states that a letter addressed to the COMMISSIONER OF LOANS for New Hampshire, containing Bills of Exchange (or Treasury Drafts) to the amount of $5,000, had miscarried by the mail: *S's cir. 15th Sept.*, 1792; V. 1, p. 127.

Receipts and expenditures of the U. S.

47. The Collectors of the Customs are informed that the House of Representatives have directed the Treasury Department to prepare a complete list or statement of all the receipts and expenditures of the United States, to the close of the present year, &c.: *C's cir. 24th December*, 1792; V. 1, p. 37.

Treasurer of the U. S.—his appointment announced to agents, &c.

48. The Secretary of the Treasury announces to Collectors and others the appointment of Thomas Tudor Tucker as Treasurer of the United States, in order that they may in future make the "proper entries" to his credit, &c.: *S's cir. 16th Nov.*, 1801; V. 1, p. 212.

Treasury notes—with forms of books, accounts, and returns.

49. In pursuance of the act "authorizing the issue of Treasury notes," redeemable and payable by the United States, bearing interest at five per cent. for one year, sundry forms are transmitted to Collectors, viz: A and B, for keeping two sets of books, one for "Notes received," and one for "Notes paid away" or disbursed in a quarter. C, form of an "account of notes received," "notes paid," and "notes on hand," to be returned quarterly to the Treasury; together with instructions as to the manner of keeping those accounts, and of calculating the interest on the notes, &c.: *S's cir. 21st Sept.*, 1812; V. 2, pp. 13 *to* 18.

Counterfeit of currency detected at the Mint.

50. Counterfeit dollars, of artful execution, supposed to have been fabricated in Arkansas, having been detected at the *Mint*, Collectors, Receivers, District Attorneys, and Marshals, are put upon the alert, to avoid the imposture and detect the perpetrators: *S's cir. 25th March*, 1829; V. 2, p. 207.

Public moneys to be deposited to the credit of the Treasurer, and disbursed by him under the Secretary's warrant;

51. All public moneys received by Deposite Banks, &c., will be placed to the credit of the Treasurer of the United States, who will draw on them by a warrant of the Secretary of the Treasury drawn upon the Treasurer directing the payment. Which warrant will be countersigned by the Comptroller, and recorded by the Register, who will authenticate the record by his signature; and, upon a suitable part of the warrant, the Treasurer will give his order, directed to the proper Bank, for the payment of the money: and a private letter of advice will be transmitted by the Treasurer in each case: *S's cir. 1st October*, 1833; V. 2, p. 323.

Also, funds may be transferred, by transfer drafts of the Treasurer, recorded by the

52. When transfers are to be made of public funds from one Bank to another, the Treasurer will issue a "*transfer draft*" upon the Bank in which the funds may be at his credit, in favor of the Bank in which they are to be transferred, for the amount required, stating

that it is to be placed to his credit in such Bank. This *draft* will be recorded by the Register, who will authenticate the record by his signature on the draft; and then it will also receive [on its face] the written sanction of the Secretary of the Treasury: *S's cir. 1st October*, 1838; V. 2, p. 322. Register, and authenticated by the Secretary.

53. The Governors of States are informed of the act of the 23d June, 1836, "to regulate the deposites of public moneys," by the 13th section of which all over five millions of dollars is required to be deposited with the States, in certain proportions to Congressional representation—for the execution of which blanks *formula* are transmitted to said Governors: *S's cir. 27th June*, 1836; V. 3, pp. 98 to 101. Surplus revenue distributed among the States.

54. The Governors of States are informed of the adjustment of the sales of public lands, and the distributive share thereof, coming to each State; and tabular exhibits of the same are transmitted: *C's cir. 7th November*, 1842; V. 3, p. 965. Proceeds of land sales also distributed among the States.

55. In pursuance of the act of the 2d March, 1837, "to extend for a longer period the several acts for the relief of Insolvent Debtors of the United States," the Secretary of the Treasury recalls the attention of District Attorneys and the Commissioners of Insolvent Debtors to the instructions on the subject, dated the 8th July, 1834, (*not in this collection,*) (4) requiring all the facts connected with applications for relief to be laid before him: *S's cir. 16th March*, 1837; V. 3, p. 124. The Commissioners of Insolvent Debtors and District Attorneys instructed, &c.

56. In the absence of any additional provisions of law by the last session of Congress, for the safe-keeping of the revenue, accruing from customs, land sales, &c., (since the explosion of the State Banks,) the Secretary of the Treasury admonishes Collectors and Receivers to increase their vigilance and promptness in making their returns to the Treasury, and otherwise executing their former instructions; and they are especially enjoined to abstain from the use of public moneys for private advantage: *S's cir. 14th June*, 1838; V. 3, p. 173. The keeping of the public moneys left to the discretion of the Secretary of the Treasury, chiefly and temporarily.

57. Receivers General, at Boston, New York, and St. Louis—the Treasurers of the Mint at Philadelphia and New Orleans—and the Treasurer of the United States, are instructed relative to their respective temporary accommodations, under the (so called) Subtreasury act of the 4th July instant, "for the collecting, safe-keeping, transfer, and disbursement of the public Revenue;" and as to the mode of conducting their duties under that act: *S's cir. 7th July*, 1840; V. 3, p. 228. (*Also, see sundry circulars of the 9th July*, 1840; V. 3, pp. 229 to 238.) The collecting, safe-keeping, and disbursement of the public Revenue, under the Subtreasury act of 4th July, 1840;

58. But a short period before the passage of the aforesaid act, the Secretary of the Treasury made inquiry of the American Consuls abroad respecting the practical systems of the countries in which they reside, of *collecting*, *keeping*, and *disbursing* the public moneys, viz: 1. In what kind of funds is the revenue collected, and who prescribes the kind so re- The system practised in foreign countries, requested of our consuls abroad.

(4.) A single copy of this important circular of the 8th July, 1834, addressed to Commissioners of Insolvency, which will be found *entire* in a note on No. 1,192, in Chapter IV, has been recovered; as likewise one of the 13th of the same month, addressed to District Attorneys on the same subject, and sundry others, by a most laborious research reiterated since this Synopsis was prepared from the compilation derived from all sources then available; all of which have been inserted, according to their dates, in the appropriate volumes of that compilation of the Secretary's and Comptroller's circulars, and are appropriately noted in their proper places in the sequel of this Synopsis.

The system practised in foreign countries requested of our consuls abroad.

ceived? 2. By whom, and how, are they kept, until expended or remitted, and at whose risk? 3. By whom paid out, in what kind, and under whose direction? 4. How are they transmitted to the seat of Government, and at whose risk? 5. Can they be *legally* loaned out, or *used* by officers who either *collect*, *keep*, or *disburse* them? 6. And what guards or checks are there against the *misuse* of public funds? The Secretary also asks for *books* and *pamphlets* on these subjects, with a speedy answer to his inquiries: *S's cir. 7th August*, 1838; V. 3, p. 175. (5)

COMMERCE AND NAVIGATION—Marine Papers—

59. All communications of Collectors, under the acts relative to "Certificates of Registry, of Record, of Enrolment, and Licenses of vessels, with other Marine Papers, are hereafter to be made to the Comptroller of the Treasury: *S's cir. 29th Mar.*, 1793; V. 1, p. 133.

—under direction of the Comptroller.

60. Collectors are instructed to provide *Blank Books* for recording the Certificates of Registry, of Record, of Enrolment, and Licenses for the coasting trade, for the Whale and Cod fisheries, and for vessels under 20 tons burthen, to be of convenient size, &c., with an Alphabet for an Index to each, &c.: *C's cir. 28th December*, 1793; V. 1, pp. 69, 70.

Returns of Imports, Exports, and Tonnage inward and outward bound—

61. A return is required according to form transmitted, of the tonnage of vessels outward bound, their destination, &c., for the year preceding the 1st March, 1791, (in addition to the estimate or abstract of inward tonnage already made,) for the information of the Department: *S's cir. 12th March*, 1791; V. 1, p. 71.

—to be made to the Commissioner of the Revenue—

62. The Commissioner of the Revenue, having charge of preparing documents respecting "commerce, navigation, and manufactures," the Collectors are requested to transmit to his office quarterly returns of Exports, Imports, Tonnage, and other matters relating thereto, for his information: *S's cir. 29th April*, 1793; V. 1, p. 135.

—afterwards to the Register of the Treasury.

63. Collectors are informed that the Register of the Treasury will furnish them with the *forms* of the returns they are required to make to his office, (that of Commissioner of the Revenue being abolished,) of the Commerce of the United States, of the Imports, the Exports, and the Tonnage of their respective districts: *C's cir. in folio*, 31*st July*, 1821, *page* 14.

A guaranty against injury to the Revenue.

64. When any information is obtained by this Department relative to practices injurious to the Revenue, I consider it my duty to communicate such information to the officers of the Customs, for their government, should similar cases *present* at their respective ports: (6) *C's cir. 5th September*, 1820; V. 2, p. 93.

(5.) This abstract (No. 58) is a repetition of that numbered (29) *ante*, the subjects of its peculiar and important inquiries being in many respects appropriate to each of the two sections in which it is introduced—just as the similar fact, of a great many other circulars embodying many different instructions and decisions, has given occasion for as many different abstracts of and references to them, under as many different heads of this classified Synopsis—which has already been explained in the Introduction to this Synopsis, but perhaps not sufficiently to preclude the benefit of its repetition here.

(6.) Chapter I being made up of items selected from the promiscuous mass of Instructions and Decisions, merely to give a general outline of the origin and progress of our Revenue System, as further developed by the ensuing Chapters, it is deemed unnecessary to multiply those selections further here, but to leave it to the details of the sequel to supply the rest in their proper places; though, did not the objection of *repetition* forbid it, they might be extended to great advantage in this place, as there are many other items that are better calculated, in this connection, to expand and elucidate the general view of our Revenue System, in its practical operations at least, than they can do, divided and dispersed among the rather incoherent details of its practice.

CHAPTER II.

SYNOPSIS OF COMMERCIAL REGULATIONS, IN GENERAL, APPERTAINING TO THE REVENUE SYSTEM.

SECTION 1.—Of the system of Marine Papers—the Books and Forms for issuing and recording Certificates of Registry, of Record, of Enrolment, and Licenses, and other papers—with instructions appertaining thereto, and quarterly returns thereof, to the Treasury Department.

SECTION 2.—Of the Lighthouse System—with instructions appertaining thereto—and the quarterly returns of accounts and reports connected therewith.

SECTION 3.—Of the system of relief and protection of American Seamen—embracing the Marine Hospital System—the registry, citizenship, or naturalization of seamen, crew lists, and other means, for their protection abroad, their safe return home, &c.; and Collectors' quarterly returns, connected with their receipts and disbursements of hospital tax, the registry of seamen, &c.

SECTION 4.—Of the Revenue Cutter System—embracing the enforcement of Port, Marine, and Quarantine regulations, touching the foreign and coasting trade—with the quarterly returns connected with said system, and the annual inventory or property schedule of Revenue Cutters.

SECTION 5.—Of the System of Commerce and Navigation (properly so called) in time of peace—embracing Custom-house Entries of Vessels, Imports, Exports, and Tonnage—with exhibits of Manifests and Marine Papers, and making registry of Aliens that arrive and report for naturalization, &c. Also, the quarterly returns connected therewith, respectively.

SECTION 6.—Of the System of Commerce and Navigation, (in time of war, and quasi or contingent war)—embracing the Embargo regulations, Sea Letters, Mediterranean Passports, Letters of Marque, Neutrality regulations, with instances of National Comity, &c.

SECTION 1.

Of the System of Marine Papers—the Books and Forms for issuing and recording Certificates of Registry, of Record, of Enrolment, and Licenses, and other Papers—with instructions appertaining thereto, and quarterly returns thereof, to the Treasury Department.

GENERAL INSTRUCTIONS RESPECTING MARINE PAPERS, &c.

65. In the vastly complex system of regulations prescribed by the Comptroller of the Treasury in his circular of the 28th December, 1793, for issuing Certificates of Registry, of Record, of Enrolment, and Licenses to Vessels, and for cancelling, renewing, and making returns thereof to the Treasury Department, he enjoins certain books to be provided for recording those proceedings at the Custom-houses—contemplating, at the same time, that "corresponding books" be kept in the Register's office at Washington, saying, "Let "blank books be provided for the Certificates of Registry, Record, Enrolment, Licenses "for the Coasting Trade, for the Whale and Cod Fisheries, and for vessels under twenty "tons, of such size as may be convenient, and according to the probable demands which "will be made in each office, with suitable alphabets for each." To which he adds—"When any Certificate or License is granted, let it be recorded in the book appropriated for "that purpose; let the name and particular kind of vessel, and the number, [of the Certi-"ficate or License,] and the year in which it was granted, be inserted in the alphabet." "When any Certificate or License is surrendered, or when proof of loss, destruction, or "mislaying, is made to the Collector by whom granted, or regular information thereof re-"ceived from any other office, or when an alteration has been made in the vessel, or a

GENERAL INSTRUCTIONS RESPECTING MARINE PAPERS, &c.

" change of the master has happened, or a change of the name in the case of a *recorded* " *vessel*, or when for any cause an *endorsement* has been made on the original document, " or when official information has been obtained that any document has ceased to be of " validity, let an endorsement, accurately *stating the fact*, be made *on the back of the re-* " *cord*, and when any new document is issued predicated on a former one, let the endorse- " ment refer to the new document and to the record thereof," saying, "It is evident that " a careful observance of these rules will enable the Collectors, by an easy reference, to " know the state of any particular vessel, and of the changes which she may have under- " gone, and also what documents are outstanding." "This object being attained, it will " remain, that *such information* be transmitted to the Treasury as will enable the Register " to make *corresponding records*, and also *form statements* of the quantity of tonnage be- " longing to the different districts, and of the *manner* in which it is employed:" *C's cir. 28th December*, 1793; V. 1, p. 69. (7)

(*Instructions respecting Marine regulations anterior to the 28th December*, 1793.)

ADMEASUREMENT of foreign vessels indispensable.

66. The Secretary of the Treasury decides, that the actual admeasurement of *foreign vessels*, to ascertain their tonnage, cannot be dispensed with, by relying on their foreign registry for the amount of tonnage, which is shown, by our own rules of admeasurement, to be greater than by the foreign admeasurement: *S's cir. 22d December*, 1789; V. 1, p. 38.

(*List of Vessels built from March*, 1790, *to March*, 1791.)

(67. The Secretary requires a list to be made out by Collectors, and transmitted to him, according to form prescribed, of all vessels that have been launched in each district from the 4th March, 1790, to the 4th March, 1791—to comprise a statement of their names, classes, tonnage, rigging, &c.: *S's cir. 10th March*, 1791; V. 1, p. 64.)

Admeasurement of American vessels not to be repeated, except in cases of alterations, &c.

68. The practice of repeating the admeasurement of American vessels at every entry, and charging for the same, is prohibited—their admeasurement, when registered or enrolled, &c., being sufficiently authentic, except in the instances of vessels having undergone alterations affecting their tonnage capacity: *S's cir. 5th August*, 1791; V. 1, p. 93.

[*Same subject.*]

69. The admeasurement of American vessels must be renewed on every change of property, or other occasion that requires a new registry: *S's cir. 21st Sept.*, 1791; V. 1, p. 97.

Admeasurement of foreign vessels, to be repeated.

70. The admeasurement of *foreign vessels* must be made on their arrival, whenever tonnage duties accrue on them: *S's cir. 21st September*, 1791; V. 1, p. 97.

Length of a vessel, in admeasurement.

71. Directions are given respecting what shall be embraced in the length of a vessel, in making her admeasurement for registry or enrolment, &c.: *S's cir. 25th June*, 1792; V. 1, p. 113.

---

(7) Anterior to this circular of the 28th December, 1793, giving the Forms and Instructions, in general, relative to the Registry, Record, Enrolment, and Licensing of Ships or Vessels, together with other documents and forms connected with the issuing of Marine Papers, their surrendry, cancellation, and re-issue, &c., reducing those preliminary regulations of our Commercial Marine to a system, there had been sundry incidental instructions on the subject from the Secretary of the Treasury, the Comptroller, and the Commissioner of the Revenue, which must be noticed above, in their order, before entering upon the various details of that important circular, to which it has been thought proper, nevertheless, to make the first allusion in this chapter. *For the said circular and accompanying forms, see Appendix No. 1.*

72. The Certificates of Registry, of Enrolment, &c., surrendered in a District other than that in which they were issued, are to be cancelled by punching a hole through the Secretary's signature, and then be transmitted to this Department, where the margin containing the Custom-house seal and signatures will be cut off and transmitted to the office whence issued, to cancel the bond in the case, and be filed: *S's cir. 31st September*, 1791; V. 1, p. 97.

CERTIFICATES OF REGISTRY, RECORD, ENROLMENT, &c.—how to be cancelled.

73. The same instructions for cancellation are made to apply to all Registers, Enrolments, &c., surrendered for that purpose: *S's cir. 2d January*, 1792; V. 1, p. 102.

[*Same subject.*]

74. All Certificates of Registry, Enrolment, &c., surrendered and cancelled at any office, whether they had been issued there or elsewhere, are, hereafter, to be transmitted to the Secretary of the Treasury, with an endorsement of the time and place of delivery, and the cause of surrender: *S's cir. 2d January*, 1792; V. 1, p. 102.

Cancelled Certificates to be sent to the Secretary of the Treasury.

75. A monthly Abstract of Licenses granted or issued to coasting vessels and to fishing vessels, is required to be forwarded to the Secretary of the Treasury at the expiration of every month, according to *form* transmitted: *S's cir. 27th August*, 1792; V. 1, p. 124.

Returns of monthly Abstracts of Licenses issued to vessels, sent to the Secretary.

76. In pursuance of the act of the 31st December, 1792, "concerning the Registering and Recording of Ships and Vessels," all Certificates of Registry, and of Record, issued hereafter, are to be forwarded, *by duplicate*, to the Register of the Treasury; as also all Certificates surrendered and cancelled, together with an abstract of the memorandums of changes of masters of the vessel, &c.: *S's cir. 22d January*, 1793; V. 1, p. 131.

Duplicates of Certificates issued—and all Certificates surrendered, with memorandums of changes—to be sent to the Register.

77. The blank *forms* of said Certificates will be prepared and transmitted to Collectors by the Register of the Treasury, in future, once in three months: *S's cir. 22d January*, 1793; V. 1, p. 131.

Blank forms of, supplied by the Register quarterly.

78. The like proceedings, as those above prescribed, are required to be observed in relation to Enrolments and Licenses of Vessels employed in the coasting trade, and in the fisheries, according to the act of the 18th February, 1793, "concerning Enrolments," &c.: *S's cir. 13th March*, 1793; V. 1, p. 132.

Same proceedings applied to Certificates of Enrolment and Licenses.

79. The forms of oaths prescribed to be taken by masters and owners, or agents and others, upon the Registering, Recording, Enrolling, or Licensing of ships or vessels: *C's cir. 23d March*, 1793; V. 1, p. 45.

Oaths to be taken previous to granting Registers, &c.

80. The naturalization of masters of vessels should be stated in their oaths or affirmations taken previously to granting a Registry, &c., for their vessels: *C's cir. 23d March*, 1793; V. 1, p. 45.

—to state the naturalization of the masters, &c.

81. Any alteration of the *form* of a vessel affecting her burthen, calls for a re-admeasurement, and a new Register, or Enrolment, &c.: *S's cir. 29th March*, 1793; V. 1, p. 133.

Alterations of vessels requiring new registry, &c.

Communications on Marine Papers, to be made to the Comptroller.

82. All communications of Collectors, under the acts respecting the Registry, Record, Enrolment, or Licensing of vessels, are, hereafter, to be made to the Comptroller of the Treasury: *S's cir. 29th March*, 1793; V. 1, p. 133.

Quarterly accounts of blanks received, and of those issued, to be returned to the Register.

83. The *form* of an account of blank Certificates of Registry, &c., received by Collectors from the Register, and of duplicates of those issued by them, is transmitted, to be returned quarterly to the Register of the Treasury: *S's cir. 12th April*, 1793; V. 1, p. 134.

Registry before and after May, 1789.

84. A proper discrimination is to be observed between vessels entitled to Registry before and after the 16th May, 1789: *C's cir. 27th April*, 1793; V. 1, p. 49.

Duplicates of certificates issued, and copies of memorandums, &c., to be transmitted to the Register.

85. All copies of Certificates of Registry, Record, and Enrolment, issued—and of memorandums made from time to time on such certificates, of changes of property and masters of vessels—are hereafter to be transmitted to the Register of the Treasury: *C's cir. 27th April*, 1793; V. 1, p. 49.

Irregularity in expressing tonnage corrected;

86. The mode of expressing the Tonnage of vessels, in the Certificates of Registry, Record, and Enrolment, which is observed to vary at different offices, or districts, is required to be uniform, by expressing the fractions of tonnage in feet: *C's cir. 27th April*, 1793, V. 1, p. 49.

Also, defect in the form of Registry corrected.

87. In the blank Certificates of Registry transmitted to Collectors by the Register of the Treasury, a small defect of *form* occurred, which is corrected by the Comptroller: *C's cir. 22d May*, 1793; V. 1, p. 51.

Returns of vessels built in each district, made quarterly to Com'r of Revenue.

88. A return of ships and vessels built in each Custom-house District, similar to that made to the Secretary of the Treasury in 1791, is required, by the Commissioner of the Revenue, to be made quarterly hereafter, to himself: *Com. of Rev. cir. 6th June*, 1793. (*See Comptroller's cirs. vol. 1, p. 53.*)

Registry before and after May, 1789.

89. Collectors are reminded of the caution given in circular of the 27th April last, of the due discrimination to be observed, between vessels entitled to Registry *before* and *after* the 16th May, 1789: *C's cir. 15th August*, 1793; V. 1, p. 57.

(*Instructions respecting Marine Documents, &c., by circular of 28th December*, 1793, *and thereafter.*)

NEW REGULATIONS FOR ISSUING CERTIFICATES OF REGISTRY, RECORD, ENROLMENT, AND LICENSES OF VESSELS—AND FOR MAK-

90. It is announced to Collectors, by the Comptroller, that the *forms* of the abstracts required to be rendered quarterly to the Treasury Department, of the Certificates of Registry, of Record, of Enrolment, and Licenses of vessels, which are issued during each quarter, (8) (together with other official *forms* required to be observed in issuing those docu-

(8.) The following list of the other *forms*, sent at the same time, is subjoined here, as being immediately connected with the ceremony of issuing those certificates, and making returns thereof, though no returns of these are required, viz:

Nos. 1 and 4. OATHS taken by owners of a vessel, on application for a Certificate of Registry, &c.—stating when it was built, or how they came possessed of her, and that they are citizens of the United States, &c.

ments, and for the regulation of the United States Commercial Marine,) are transmitted to them, with explanations of each; and their importance is emphatically and especially noted: *C's cir. 28th December*, 1793; V. 1, pp. 61 to 100.

DIS RETURNS THEREOF, &c.

91. Admeasurement is required to be made of all vessels built in the United States, or otherwise entitled to Registry, or Enrolment, &c., by the Surveyor of the Port, or other person duly authorized, before a Certificate of Registry, or Enrolment, &c., can be issued: *C's cir. 28th December*, 1793; V. 1, p. 64.

ADMEASUREMENT—to be made of all vessels, before Certificates of Registry, &c., be issued.

92. The certificate, by the Surveyor, of the admeasurement of a vessel, according to *form* transmitted, must be countersigned by an owner, or agent, or master of the vessel, in testimony of the truth therein stated, as a pre-requisite to the issuing a certificate of Registry, Enrolment, Record, or License: *C's cir. 28th December*, 1793; V. 1, pp. 64, 84.

Certificate of Admeasurement by Surveyor, requisite to Registry, &c.—

93. The admeasurement shall be renewed whenever a vessel shall have undergone any alteration affecting her burthen subsequently to her former admeasurement: *C's cir. 28th December*, 1793; V. 1, p. 64.

—to be renewed when burthen is altered.

94. (In the admeasurement of Steamboats erroneous allowances and deductions are made, contrary to the general rule of the act of 2d March, 1799, which applies to all vessels: *C's cir. 24th November*, 1834; V. 3, p. 495.) *See also* 158, *sequel*.

Admeasurement of Steamboats, errors corrected.

95. The certificate of the master carpenter or builder, according to form transmitted, is also to be produced, as a pre-requisite to the issuing of a Certificate of Registry, Enrolment, Record, or License: *C's cir. 28th December*, 1793; V. 1, pp. 65, 84.

Certificate of the builder, also requisite.

96. The oaths to be taken by masters of vessels, their owners, or agents, and others, upon the Registering, Recording, Enrolling, or Licensing of the same, are prescribed according to *forms* transmitted: *C's cir. 28th December*, 1793; V. 1, pp. 65, 78, 80.

Oaths required of Masters, Owners, &c.

No. 2. Oath taken by the agent of a vessel, on application for a Certificate of Registry, &c.

No. 3. Oath taken by master of a vessel, testifying to the loss or destruction of her Certificate, claiming renewal, &c.

Nos. 5, 7, and 9. Oaths taken by master of a vessel, that her certificate contains the names of all persons now owners, &c., and that they are citizens of the United States, &c.

No. 6. Oath taken by shipwright, or builder of vessel, respecting her dimensions, and class, &c.

No. 8. Oath taken by master of a vessel, that she shall not be used for other purposes than those expressed in her Certificate, &c.

No. 10. Oath taken by master of a vessel, on renewal of license which expired at sea, and could not then be delivered up for renewal.

Nos. 11, 12, 13, 14, 15, 16. Oaths taken by masters of vessels, variously relating to their cargoes.

A. Surveyor's Certificate of the admeasurement of a vessel.

B. Master Carpenter's Certificate. (Same purport as Oath No. 6, above.)

C. Collector's Certificate of the surrender of a Register, Enrolment, &c.

D. Collector's notification of the loss or destruction of a Register, or other Marine Paper.

E, and Ee, and F. Bonds by owners of vessels, to guaranty that the Registry, &c., &c., shall only be used for the purpose for which it was granted, and shall be surrendered in the events contemplated.

R. Forms of the *manifest* of the cargo a vessel has on board, and the Captains *Oath* of its truth.

S. Permit, form of, to land goods from a coasting vessel.

T. Permit, form of, for a coasting vessel to depart without cargo.

V. Bond for Duties, when manifests and permits of Coasting vessels are lost.

W. Permit, to vessels in the Cod or Whale fisheries, to touch and trade at foreign places. (*See Table of Marine Papers, inserted in the addenda to the Chapter on First Comptroller's Office, in the Supplement—and the reference appended to No.* (7) *ante.*)

Citizenship of Masters, to be mentioned in Oath.

97. The citizenship or naturalization of masters of vessels should be stated in their oaths or affirmations taken previously to granting Certificates of Registry, Record, Enrolment, or Licenses for their vessels, &c.: *C's cir. 28th December*, 1793; V. 1, pp. 78, 79, 81.

Name of vessel, and her port, to be painted on her stern, &c.—

98. The name of every vessel, and of the port to which she belongs, must be painted on her stern, in white letters, which shall be three inches or more in length, on a black ground: *C's cir. 28th December*, 1793; V. 1, p. 64.

—neglected to be done in some Districts.

99. (The requirement, by the 3d section of the Registry act of the 31st December, 1792, "that the names of American vessels, and the ports to which they belong, shall be painted on their stern, in white letters on a black ground," is not complied with in some districts: *C's cir. 14th March*, 1800; V. 1, p. 193.)

A new vessel may go, in ballast, to certain other Port to be Registered, &c.

100. The certificate of the master builder, according to form prescribed, as pre-requisite to obtaining a Registry, &c., may be sufficient to authorize a *new* vessel to be removed, *in ballast only*, from the district in which she was built, to a district in the *same* or an *adjoining* State where the owner or owners actually reside, there to be Registered or Enrolled, &c.: *C's cir. 28th December*, 1793; V. 1, p. 65.

Certificates of Registry—defined.

101. A Certificate of Registry, [for the form of which see act 31st December, 1792, sec. 9,] is issued in the behalf of a vessel wholly owned by a citizen or citizens of the United States, and usually employed in foreign trade: *C's cir. 28th December*, 1793; V. 1, p. 63.

—they are Permanent or Temporary.

102. A Certificate of Registry is *permanent*, if the vessel belongs to the Port or District where the Certificate is issued; but the Certificate is *temporary*, if the vessel does *not* belong to the District or Port where it is issued—and the distinction is to be made by an endorsement on the Certificate "Permanent," or "Temporary," as the case may be: *C's cir. 28th December*, 1793; V. 1, pp. 66, 68.

Rules for issuing, surrendering, and cancelling the same.

103. Certain rules and regulations are prescribed for issuing Certificates of Registry, &c., and for surrendering and cancelling the same when vacated or rendered void: *C's cir. 28th December*, 1793; V. 1, pp. 66, 67.

Notification of certificates lost or destroyed.

104. When a Certificate of Registry is lost, mislaid, or destroyed, if the vessel be, or arrives in a District *not* her own, a formal notice of the fact, on legal proof thereof, shall be given by the Collector of such District, to the Collector of the District to which the vessel belongs: *C's cir. 28th December*, 1793; V. 1, pp. 67, 85.

[*Same subject.*]

105. (Previous to the above instruction, notifications were promulgated by the Comptroller, [from time to time, on information received,] of sundry instances of Certificates of Registry being lost, mislaid, or destroyed: *C's cirs. 22d July, 15th August, and 20th December*, 1793; V. 1, pp. 51, 55, 57, 59.)

Certificates of Registry, &c., may be interchanged, &c.—

106. A Certificate of Registry may, at the option of the owners of a vessel, be substituted by a Certificate of Enrolment and License, on surrendering the Registry, and otherwise conforming to the requirements of law; and the same interchange may be made, of a Certificate of Enrolment and License, &c., for a Registry: *C's cir. 28th Dec.*, 1793; V. 1, pp. 67, 85.

107. A Certificate of Registry may be granted to an American vessel upon her having been captured by a foreign vessel, condemned, sold, and purchased by a citizen of the United States; (9) other requisites of the law being complied with: *C's cir. 14th August*, 1794; V. 1, p. 115.

—may be granted to American vessel forfeited and sold abroad, if bought by Americans.

108. (The Bill of Sale of a vessel is required to be exhibited to the Collector, as evidence of the change of ownership of a vessel: *C's cir. 20th October*, 1832; V. 3, p. 245.)

Bill of sale required, on change of ownership.

(9.) A body of circular instructions, addressed by the Secretary of State to Consuls and Vice Consuls of the United States, from 1800 to 1815, inclusive, incorporates the following memorandum of *decisions* or *constructions* of law, as part of the circular of the Secretary of State dated the 1st October, 1803, in which he, the Secretary of State, says, "I avail myself of this occasion to transmit the annexed *remarks*, made by the Comptroller of the Treasury, respecting sales of American registered vessels, as they may be affected by the laws of the Union, and the *construction* placed upon them [the laws relating thereto] by the officers of the Treasury Department." Though these "*remarks*," and the "*construction*" placed upon the said laws by the Comptroller be matter of more than sufficient importance to constitute a circular from the Treasury Department to officers of the customs, they have never been issued in that form, it being probably deemed sufficient that they should constitute a part of the instructions of the Department of State to our consular agents abroad. Yet, having been communicated as a public document to the Department of State, the principles and construction of law thus promulgated would be acted upon in the Treasury Department as imperatively as if they had been issued in due form of circular by the Comptroller or the Secretary of the Treasury. This is one of the rare instances that have come under my observation, in which the head of a Department, in giving instructions to his own officers proper, has consulted the supervising officer or head of another Department in regard to the construction of laws that require the reciprocal action of officers of such different Departments in their execution; or in which the officer so consulted has relied upon the instructions of the consulting officer transmitted to his under officers, embodying for their information and government the views of the officer consulted, to effect the reciprocal execution of such laws by his under officers. The consultation of the Comptroller by the Secretary of State was both courteous and proper, as was the communication of the Comptroller in reply; but the omission of the Comptroller to make the matter of his remarks to the Secretary of State for the government of Consuls, a subject of corresponding circular instructions to Collectors of the Customs for their government in the execution of their reciprocal duties in relation to the registry of the said description of vessels, and informing them that the like instructions had been given by the Department of State to Consuls, that their respective acts therein might receive their proper credence with each other, was an omission calculated to produce embarrassment with the officers of the customs. But the usage which for the most part prevails in such cases, as will be observable in abundance of instances in this volume, is not only for each Department to instruct his own officers without consulting the other, but even to instruct the officers amenable to the other Department concerned in the reciprocal execution of a law, without his consultation or advisement therein—which has necessarily resulted in some degree of confusion, if not occasional cross purposes. And it has become the more important to preserve these Remarks here, as the subsequent summary instructions of the Department of State, as given in the Appendix, superseding all preceding ones, do not include them. The "remarks" or "constructions of law" above alluded to, were thus brought to the observance of our Consuls abroad, to wit:

"*Circular to Consuls and Vice Consuls of the United States.*

"DEPARTMENT OF STATE, *October* 1, 1803.

"SIR: I avail myself of the present occasion to transmit to you the annexed *remarks* made by the Comptroller of the Treasury, respecting sales of American registered vessels, as they may be affected by the laws of the Union, and the *construction* placed upon them by the officers of the Treasury Department," &c., &c.

"*Treasury Department, Comptroller's Office, September* 10, 1803.

"1. Vessels of the United States which have been registered as the law directs, may be purchased by an American citizen residing in a foreign country, if such citizen be in the capacity of a consul of the United States, or an agent for, and partner in, some house of trade or co-partnership, consisting of citizens of the United States; and they will still retain their American character. This is specially provided by the act of 31st December, 1792.

"2. Such vessels may be purchased by persons residing in a foreign country, duly authorized by citizens resident in the United States to purchase for them, without losing their American character.

"3. Such vessels cannot be purchased and owned by citizens of the United States who may be temporarily resident or itinerant in a foreign country, without forfeiting their American character, unless such person be an agent for, or partner in, some house of trade, &c., as specified in the third section of the act of 31st December, 1792.

"4. Under the act of the last session, chapter 71, a vessel of the United States, which has been registered according to law, may be sold in a foreign country to a citizen of the United States without forfeiting her American character, if, on her first arrival in the United States thereafter, her owner shall comply with the requisites, and obtain a new certificate of registry in the manner provided by that act.

"Although the words of the act last recited are general, *any ship or vessel*, it has been deemed, in its true construction, to embrace only such vessels as being registered at the time when they last departed from the United States, and whose registers having been vacated whilst

Invalid Registers entitled to relief, if not the effect of fraud.

109. In order to the due administration of the "relief" contemplated by the Act "providing relief in certain cases" of invalid Registers, certain regulations are prescribed by the Secretary of the Treasury, for ascertaining whether the fact, of Registers rendered invalid, and thereby subjecting American Vessels to alien duties, has been the result of fraud or ignorance: *S's cir. 3d June*, 1796; V. 1, p. 172.

New Registers with secret marks—quarterly returns of issues to be made to Comptroller and Register.

110. In pursuance of the 2d section of the act of 2d March, 1803, in addition to the act "concerning the Registering and Recording of Ships or Vessels," the Comptroller has provided a sufficient number of *new Registers*, with such *water marks*, and other *secret marks* as are required—which will be forwarded by the Register of the Treasury—of the disposal of which by collectors, quarterly returns are to be made to the Comptroller, and duplicates to the Register of the Treasury: *C's cir. 18th November*, 1803; V. 1, p. 221.

New forms of Registers and crew lists adopted to prevent counterfeits.

111. New forms of Certificates of Registry, and blank list of Crews of Vessels, having been adopted and transmitted to Collectors, to obviate the *counterfeiting* of those Documents, such of the *old forms* as remain on hand, are required to be returned to the Register of the Treasury: *S's cir. 26th January*, 1815; V. 2, p. 45.

Necessary for protection of vessel and crew.

112. "Certificate of Registry" indispensable to entitle a Vessel to the privileges of a Vessel of the United States—and "Crew List" essential to the protection of the Crew: *S's cir. 25th February*, 1815; V. 2, p. 47.

A fraudulent Register prosecuted.

113. A certificate of American Registry having been fraudulently obtained for a British Vessel, in the District of Dighton in Massachusetts, on the 11th May, 1815, legal proceedings thereon are ordered: *C's cir. 31st August*, 1815; V. 1, p. 287.

Vessels with invalid Registers, are alien.

114. Vessels having Registry Certificates improperly issued, or unregistered Vessels, are decided to be "*not* vessels of the United States:" *C's cir. 23d January*, 1818; V. 1, p. 363.

Fraudulent continuance of Register after being vacated.

115. A case of fraud practised by the new owner of an American Vessel, in navigating her under a Register which had been *vacated* by her seizure, condemnation, and sale, in a foreign port; which change of property rendered it necessary to renew her Register: *C's cir. 25th August*, 1823; V. 2, p. 276.

---

absent, by voluntary sale, or other cause, would be capable of being registered anew. This appears clear from the evident meaning and import of the first proviso. Registered vessels, which by sale (this is understood to mean a voluntary sale made by the American owner) become the property of foreigners, can never afterwards be registered, even though they should be again transferred to their former owners, or any other American citizen. This is expressly prohibited by an act of the 27th June, 1797. But registered vessels, which having been seized, or captured and condemned, become the property of foreigners, are not from those causes absolutely disqualified from being registered anew, the last recited act declaring, that if the owner or owners, at the time of seizure and capture, shall regain a property in such vessel by purchase or otherwise, they shall not be debarred from claiming and receiving new registers for the same, as they might or could have done if that act had not been passed.

"In further explanation of the third section of the act of last session, it may be proper to observe, that it does not alter or affect previous laws, as to the qualifications which are necessary to entitle a vessel to be registered, or to those circumstances which occasion a forfeiture of the privileges attached to a vessel of the United States, its object being merely to place *registered* vessels, which are sold *without* the United States to American citizens, (on complying with the requisites of the first proviso,) on the same footing as they would have been had the sales taken place whilst they were *within* the United States. In other words, that a registered vessel thus sold *without* the United States shall, on her first arrival afterwards, although she may not have a register *in force*, if she be registered anew within the time limited in the proviso, be subject to no other or higher duties than are payable by a vessel having a register *in force* at the time of her arrival.

(Signed) "G. DUVAL, *Comptroller of the Treasury.*"

116. Certificates of Registry, or of Enrolment and License (with the *forms* prescribed) are authorized by act 3d March, 1825, to be issued to Steamboats owned by incorporated Companies, at their option: (10) *C's cir. 3d June*, 1825; V. 2, pp. 417, 419.

Option of Registry or Enrolment of steam boats.

117. Oath, form of, to be taken, on granting a Registry, Enrolment, or License, to a Steamboat owned by an incorporated Company: *C's cir. 3d June*, 1825; V. 2, p. 419.

Oath to be taken in either case.

118. Registered Vessels, or Vessels having certificates of Registry duly issued, are entitled to carry on a qualified coasting trade, immediately connected with their foreign trade: *C's cir. 15th October*, 1828; V. 2, p. 589.

Registered vessels entitled to a qualified coasting trade.

119. The Repeal of Tonnage Duties by act 31st May, 1830, does *not* exonerate the owners of vessels from taking out certificates of Registry, Enrolment, and so forth; for the neglect of which they are liable, as formerly: *C's cir. 25th March*, 1831; V. 3, p. 125.

The issue of Registers *not* superseded by repeal of tonnage duties of 1830.

120. Many of the foregoing regulations and instructions respecting the Registry of Vessels, are now repeated, in substance, to correct erroneous practices that have grown up among Collectors in the course of a long period: *C's cir. 6th June*, 1839; V. 3, p. 745.

A recapitulation of instructions on Registry certificates.

121. Temporary Certificates of Registry are required to be issued, under certain circumstances, to Vessels engaged in the Coasting trade, or in the fisheries; that is, if a Vessel's *license* expires while she is absent from her own District, it is decided by the Comptroller, that "it will be lawful and necessary that her *Enrolment and expired License* be surrendered to the Collector of the district where she may happen to be, and that she take out a *temporary certificate of Registry*, with which to proceed on her voyage: *C's cir. 29th August*, 1794; V. 1, p. 117.

Temporary Registers granted [erroneously] to Fishing and Coasting vessels, in lieu of expired Licenses, &c., *see Note* on No. 123.

122. The aforesaid instructions of the 29th March, 1794, are repeated, by reference to them as authority to take out a Temporary Registry, when the License of a Coasting or Fishing vessel expires while she is absent from her own District: *C's cir. 10th November*, 1831; V. 2, p. 152.

Temporary Registry confounded with Temporary License.

123. The same instructions, as aforesaid, are again repeated, and Temporary Certificates of Registry (11) again confounded with Temporary Licenses to Coasting or Fishing vessels, in a very peremptory manner: *C's cir. 25th August*, 1823; V. 2, p. 265.

[*Same subject.*]

(10.) In this case of vague option allowed to incorporated Companies to take out Registers or Enrolments, &c., neither the law nor the instruction distinguishes between the employments which those steam vessels may be engaged in. But the act of 9th July, 1838, entitled "an act for the better security of the lives of persons on board of steamboats," evidently contemplates that all steamboats shall be *enrolled* and *licensed*, and that *none* be registered; while the act of 2d March, 1831, regulating the trade on the Lakes and Rivers of the northern frontier, expressly *forbids* that any boat or vessel engaged therein shall be registered, but requires that all shall be enrolled and licensed, according to forms to be prescribed by the Secretary of the Treasury. (*See sequel*, No. 153.)

(11.) This is obviously part of that erroneous, and, in some respects, disastrous practice, which originated (probably in a clerical blunder) in the circular of the 29th August, 1794, in ordering "temporary Registers" to be issued in certain cases, of coasting or fishing Licenses having expired while such vessels are absent from their own districts, instead of enjoining the issue of Temporary Licenses. This practice, as appears from the above circulars, has been enjoined and reiterated, through a long series of years, confounding Certificates of Registry with Enrolments and Licenses, but with which they are incompatible, as may be seen in the 3d section of the act of 18th Febru-

[Same subject.] 124. The same instructions are again insisted upon, and Certificates of Temporary Registry again confounded with Temporary Licenses, by reference to the circulars of the 29th August, 1794, and 25th August, 1823, as alleged "to correct a practice observed in certain districts, in regard to these certificates," [which practice, nevertheless, was probably the correct one:] *C's cir. 15th October*, 1828; V. 2, p. 590.

Registry of Fishing or Whaling vessels, &c., discovered to be illegal. 125. Whaling vessels sailing under Certificates of Registry, instead of Enrolments and Licenses, according to law, are pronounced by the Comptroller to have incurred various penalties and forfeitures, as per judicial decision of the Circuit Court of New York, without adverting to the aforesaid instructions; but, on the contrary, alleging a violation of all former instructions on the subject: *C's cir. 6th June*, 1839; V. 3, p. 745.

Opinion of Judge Story thereon, &c. 126. The same subject, of the forfeitures, penalties, and disabilities incurred by Whaling vessels sailing under Certificates of Registry, instead of Enrolments and Licenses, with the opinion of Judge Story thereon, in a case of mutiny, pronouncing "the vessel *not* an American vessel, and that the mutineers were not amenable to the laws of the United States for said crime, on account of the illegality of the Registry forfeiting the nationality of the vessel:" *C's cir. 22d June*, 1839; V. 3, p. 751.

Said Registers are legalized by act of 1840. 127. The Registers of vessels employed in the Whale Fisheries are legalized by the act of the 4th April, 1840, passed for that purpose: *C's cir. 7th April*, 1840, V. 3, p. 803.

CERTIFICATES of RECORD—defined. 128. Certificates of Record (for the *form* of which see act 31st December, 1792, section 22d) are applicable to vessels built in the United States, but which belong wholly or in part to subjects or citizens of a Foreign Power: *C's cir. 28th December*, 1793; V. 1, p. 63.

Regulations for issuing, cancelling, &c. 129. Certain rules and regulations are prescribed, for issuing Certificates of Record, and for surrendering and cancelling the same, when vacated: *C's cir. 28th December*, 1793; V. 1, p. 69.

Returns of, &c. 130. Certificates of Record are required to be regularly *numbered*, and duplicates to be transmitted to the Register of the Treasury; with an account of the Blank Certificates received, and of Certificates issued, by each Collector: *C's cir. 28th Dec.*, 1793; V. 1, p. 73.

Returns of, &c. 131. Copies of Certificates of Record, and of Memorandums made thereon of the changes of ownership and of masters of vessels, required to be transmitted to the Register of the Treasury: *C's cirs. 27th April and 28th December*, 1793; V. 1, pp. 49, 73.

Certificates to be exhibited to Collector on entry, &c. 132. Certificates of Record are to be produced to the Collector whenever the vessels possessed thereof shall make entry in any port of the United States: *C's cir. 28th December*, 1793; V. 1, p. 69.

---

ary, 1793, the very section quoted by the aforesaid circular of 1794 to justify the misapprehension it had fallen into—until a judicial decision in the circuit court of New York, in 1839, annulled the nationality of a Whaling Vessel and the citizenship of the whole crew, discharging them of a prosecution for the crime of mutiny, as irresponsible to our laws, because of an informality or error in not having a Registry instead of an Enrolment and License: all of which resulted in the passage of the law of the 4th April, 1840, to legalize those certificates of Registry that had been issued to Whaling vessels, instead of exonerating the parties from all harm, or legal disability and forfeiture incurred by the error, and requiring the practice to be forthwith corrected.

133. Recorded vessels, on their ownership being wholly transferred to American citizens, are entitled to be registered, or enrolled and licensed—whereupon her Certificate of Record must be surrendered to the Collector, cancelled by him, and transmitted to the Register: (12) *C's cir. 28th December*, 1793; V. 1, p. 73.

Cancelled by transfer of vessel to citizen of U. States, &c.

134. Certificates of Enrolment (for the *form* of which see act 18th February, 1793, section 2d) are applicable to vessels built in the United States, and wholly owned by citizens of the United States, and are destined to be employed in the coasting trade, or in the fisheries, and are over 20 tons burthen: *C's cir. 28th December*, 1793; V. 1, p. 63.

CERTIFICATES OF ENROLMENT—defined.

135. A Certificate of Enrolment is *permanent*, if the vessel belongs to the District where it is issued; but it is *temporary*, if the vessel does not belong to the District where it is issued; and the distinction is to be made by an endorsement, "Temporary" or Permanent," as the case may be: *C's cir. 28th December*, 1793; V. 1, pp. 67, 68.

They are temporary or permanent.

136. Certain rules and regulations are prescribed for issuing Certificates of Enrolment, and for surrendering and cancelling the same, when vacated, similar to those in relation to Certificates of Registry, &c.: *C's cir. 28th December*, 1793; V. 1, pp. 67, 68.

Regulations for their issue, surrender, and cancellation.

137. Duplicates of Certificates of Enrolment issued, and copies of memorandums made thereon of the changes in the ownership and masters of enrolled vessels, are required to be transmitted to the Register: *C's cir. 27th April*, 1793; V. 1, p. 49.

Returns to be made to the Register.

138. When a Certificate of Enrolment is lost, mislaid, or destroyed, if the vessel be, or arrives, in a District *not* her own, a formal notice of the fact, on legal proof thereof, shall be given by the Collector of such District to the Collector of the District to which the vessel belongs: *C's cir. 28th December*, 1793; V. 1, pp. 67, 85.

Notification of Certificates lost or destroyed, &c.

139. A Certificate of Enrolment may, at the option of the owners of a vessel, be substituted by a Certificate of Registry, (with a view of changing her employment,) by surrendering her Enrolment, and otherwise conforming to legal requirements: *C's cir. 28th December*, 1793; V. 1, pp. 67, 85.

Certificates of Enrolment may be changed for Registers, &c.

(12.) Notwithstanding all the foregoing details respecting *Certificates of Record*, there are not more than one or two instances of such Certificates ever having been issued. To what this is attributable, it may be curious to inquire. Is it because there have been so few vessels built in the United States, that are wholly or partly owned by foreigners? If not, is it because the owners of such vessels have some constructive mode satisfactory to themselves, of representing them as being wholly owned by Americans, either by considering the foreign owners as sleeping partners, or otherwise? But, regarding Certificates of Record in another point of view—seeing that these vessels are not considered as American vessels, except under a future contingency of purchase or transfer, and, though they are foreign vessels, constructively or negatively, they cannot be considered positively foreign, as attaching to any particular nation in the matter of allegiance—it may be asked, what is the situation of the crew of such vessels in regard to their citizenship and right of protection, &c.? Would they be answerable to any nation for the crime of mutiny, or other outrage, except as pirates against the law of nations? In fine, are they not placed somewhat in the situation of outcasts or vagrants on the high seas? And may not this have been a reason, among others, why there should have been so few recorded vessels? But be the reasons few or many, ought there not to be a remedy? And might not that remedy be found, in putting those vessels built in the United States, and owned by citizens and denizens jointly, upon the same footing with those wholly owned by citizens, and totally to interdict the building of vessels in the United States for foreign use? Then American built vessels would acquire an exclusively American character; and there would be none of these connecting their nationality with vagrancy on the high seas.

Option of Enrolment or Registry of Steamboats.

140. Certificates of Enrolment, Licenses, or Certificates of Registry, (with the *forms* prescribed,) are authorized by act of 3d March, 1825, to be issued to steamboats owned by incorporated companies, at their option: (13) *C's cir. 3d June*, 1825; V. 2, pp. 417, 419.

Enrolments and Licenses may be issued to Barges, &c.

141. Certificates of Enrolment and Licenses may be issued to safety barges, or freight barges, drawn or towed by steamboats, as appendages thereto: *C's cir. 15th August*, 1826; V. 2, p. 448.

Surveyors in Ports of Delivery, authorized to issue Enrolments and Licenses, &c.

142. According to the act of 11th February, 1830, surveyors of ports of delivery, which are not also ports of entry, are authorized to Enrol and License vessels for the coasting trade, and the fisheries, in the same manner as Collectors are authorized to do, and to receive the same commissions and fees for the same service: *C's cir. 9th March*, 1830; V. 2, p. 237.

Enrolments and Licenses to be issued to all boats and vessels employed on the Northern Lakes, &c.

143. Certificates of Enrolment (and Licenses) shall be issued to boats and vessels of every description, employed either in the coasting or foreign trade, on the Northern Lakes and Rivers, according to rules and regulations to be prescribed by the Secretary of the Treasury: *C's cir. 11th June*, 1831; V. 3, p. 165.

Oath to be taken, in granting papers to steamboats.

144. Oaths, the *forms* of, prescribed to be taken, on granting Enrolment, License, or Registry, to steamboats owned by incorporated companies: *C's cir. 3d June*, 1825; V. 2, p. 419.

Of Licenses—definition;

145. Licenses, for the coasting trade, or for the fisheries, (for the *forms* of which, defining each, and its separate calling, &c., see act 18th February, 1793, sec. 4,) are applicable to vessels built in the United States, wholly owned by citizens of the United States, and destined to be employed in the coasting trade, or in the fisheries—without a Certificate of Enrolment, if they be under 20 tons burthen, but if of 20 tons and over, an Enrolment is required to be taken, as a preliminary to a License: *C's cir. 28th Dec'r*, 1793; V. 1, pp. 63, 64.

—they are permanent or temporary:

146. Licenses are *permanent* or *temporary*, as they happen to be issued in a District to which the vessel belongs, or otherwise; and they are to be distinguished accordingly, by the endorsement, "Temporary" or "Permanent," as the case may be: *C's cir. 28th December*, 1793; V. 1, p. 68.

—rules for issuing, surrendering, and cancelling Licenses, &c.

147. Certain rules and regulations are prescribed for issuing Licenses, and for surrendering and cancelling the same, and transmitting them to the Register of the Treasury: *C's cir. 28th December*, 1793; V. 1, p. 68.

—the same as in cases of Enrolment—but Licenses are valid only one year:

148. Licenses are to be granted, and surrendered, for the same causes as Certificates of Enrolment—but no license is of validity for more than one year after its date—though a license may at any time be renewed, or exchanged for one in a different employment from that designated by the existing License, at the option of the owners and master of a vessel;

(13.) See a note on this subject, under the head of Certificates of Registry, *ante* No. 116.

and when a change is made in the master of a vessel, a memorandum of such change is to be endorsed on the License, and other proceedings had, in the same manner as is directed in respect to Certificates of Enrolment: *C's cir. 28th December*, 1793; V. 1, p. 68.

149. When a License is lost, mislaid, or destroyed, a formal notice of the fact, on legal proof thereof, is to be given to the Collector of the port in which the vessel shall first be thereafter; which proof, if not made to the Collector of the District in which the License was issued, shall be conveyed to him by the Collector before whom such proof is made, as in the like cases of Registers, Records, and Enrolments: *C's cir. 28th December*, 1793; V. 1, pp. 67, 85. —notification of Licenses lost or destroyed.

150. Licenses, form of, (or Certificates of Enrolment, or Certificates of Registry, at the option of the owners,) authorized by act of 3d March, 1825, to be issued to steamboats owned by incorporated companies: *C's cir. 3d June*, 1825; V. 2, pp. 417, 419. Licenses or other papers, to Steamboats, &c.

151. Licenses may be issued to safety barges, or freight barges, drawn or towed by steamboats, as appendages thereto: *C's cir. 15th August*, 1826; V. 2, pp. 448. —to safety or freight barges:

152. Licenses are authorized, by the act of 24th May, 1828, to be issued to vessels to be employed in the mackerel fisheries; but under said Licenses for the mackerel fisheries the benefits of bounty, as appertain to Licenses for the cod fisheries, have been improperly applied by Collectors, for whose government the proper distinction is now explained: *C's cir. 9th February*, 1829; V. 3, p. 7. —to vessels in the mackerel fisheries—abused:

153. Licenses shall be issued to boats and vessels of every description, employed either in the coasting or foreign trade, on the Lakes and Rivers on the Northern frontier, according to regulations and *forms* to be prescribed by the Secretary of the Treasury: *C's cir. 11th June*, 1831; V. 3, p. 165. —to be issued to all boats and vessels employed on the Lakes, &c.

154. (The illegal practice of changing the names of steamboats in several of the ports of the Western waters, on granting temporary Registers and Licenses, is ordered to be discontinued: *C's cir. 16th December*, 1841; V. 3, p. 911.) Changing the names of vessels on renewing Licenses, &c., is forbidden.

155. Keeled boats, which do *not* trade to New Orleans, are not required to be Licensed; and the hands on board of such boats are not liable to pay hospital tax, nor are they entitled to the benefits of that fund: *C's cir. 5th June*, 1833; V. 3, p. 401. Keeled boats—their License, and hospital tax of crew, trading to New Orleans.

156. Regulations respecting the Licensing of Steamboats on the waters of the Mississippi and Ohio rivers, whether built of *new*, or in part of *old*, materials: *C's cir. 8th January*, 1842; V. 3, p. 917. Licenses to Steamboats on the Western waters.

157. Regulations are prescribed respecting the Licensing of canal boats, steam ferry-boats, &c., and their taking passengers aboard: *C's cir. 8th March*, 1842; V. 3, pp. 935, 936. License and passenger regulations for canal and ferry boats.

158. (In the construction of vessels, instances have occurred of introducing a "temporary" or *false ceiling* above the kelson in single-decked vessels, with a view to lessen the Admeasurement of vessels diminished by

false ceiling, &c. (See No. 94, *ante*.)

depth of the vessel, and thereby fraudulently diminish its tonnage; this practice is denounced as a violation of law, and a reference is made to the 64th section of the Collection law of 2d March, 1799, for the true definition of the "ceiling in the hold," which is to be the guide for admeasurement, exclusive of any false or temporary ceiling constructed above it: *S's cir. 4th November*, 1843; V. 3, p. 325.)

Recapitulation of instructions, with additions, respecting Licenses and other ship papers.

159. Sundry regulations and instructions are recapitulated and extended relative to the Registering, Enrolling, and Licensing of Vessels, including instructions respecting the issue of Clearances, Passports, Bills of Health, Sea Letters, Permits to touch and trade at foreign ports by fishing vessels, and certified lists of the crew of vessels: *C's cirs. 6th and 22d June*, 1839; V. 3, pp. 745, 751.

CLEARANCES, required for all vessels outward bound.

160. All ships or vessels, outward bound, must exhibit to the Collector of the port the manifests of the cargoes they have on board, before a *clearance* can be granted: *C's cir. 1st December*, 1789; V. 1, p. 9. (For *fees*, see Nos. 162, 163, and 167, *post*.)

Mandamus to a Collector, to issue a Clearance, &c.

161. In case of *mandamus*, (14) which has recently been issued by the Circuit Court for the District of Charleston, South Carolina, to the Collector of that port, ordering him to issue a "CLEARANCE" to a certain vessel that the Collector had detained by order of the President, as in execution of the Embargo laws—the opinion of the Attorney General taken thereon is transmitted to Collectors and District Attorneys, by direction of the President; [that opinion is neither recorded in this office, nor in that of the Attorney General:] *C's cir. 21st July*, 1808; V. 1, p. 241.

Clearance fee for British vessels on the Lakes:—

162. A fee of one dollar is directed to be charged on every clearance of a British vessel, clearing from any port or place on the Northern frontier for any place in Upper Canada: *C's cirs. 9th June and 9th November*, 1831; V. 3, pp. 159, 198.

—fee dispensed with.

163. The aforesaid fee of one dollar on issuing a Clearance is dispensed with, on principles of reciprocity, in regard to British vessels sailing from ports in the United States for ports in Upper Canada—but the taking out a Clearance by such vessels, according to law, is insisted on: *C's cir. 22d December*, 1831; V. 3, p. 199.

SEA LETTERS, for recognition and protection of American vessels during a state of war—and quarterly returns of the same:—

164. The Secretary of the Treasury transmits blank Sea Letters, (in a series of two *forms*,) signed by the President and countersigned by the Secretary of State, to be filled up by Collectors, and one of each *form* to be delivered to every American vessel (exclusive of any vessel wholly or in part owned by a foreigner) for their identification and protection on the seas during the state of war; together with other instructions and regulations relating thereto, and to the quarterly returns to be made of those issued, and those remaining on hand, &c.: *S's cirs. 13th and 14th May*, 1793; V. 1, pp. 136 to 139.

—to be granted to foreign built vessels whol-

165. It is decided "that the Sea Letters required by the Treaties of the United States with France and the United Netherlands, ought to be granted to *any* foreign built ships or

---

(14.) This case of a *mandamus*, issued by the Circuit Court of the United States, South Carolina District, Johnson and Bee, judges, to the Collector of Charleston, commanding him to issue a *Clearance* for the ship *Resource*, Mouton, Captain, is given in full, with the opinion of the Attorney General, Cæsar A. Rodney, adverse to the principles of the mandamus, and the rejoinder thereto by Judge Johnson, in the American Law Journal, vol. 1, p. 429, by John E. Hall, Philadelphia, 1808.

vessels which shall be wholly owned by citizens of the United States, though such vessels be not entitled to be Registered:" *C's cir. 15th August*, 1793; V. 1, p. 57. — ly owned by citizens of the U. S.:—

166. Collectors are informed that the fee for each Sea Letter, (as also for other unenumerated documents, according to the 52d section of the Collection law, is 20 cents;) and they are cautioned against fraudulent pretences practised to obtain the issue of Sea Letters: *C's cir. 15th August*, 1793; V. 1, p. 57. — —fee for Sea Letters, and caution respecting their legal issue.

167. Passports (commonly called Mediterranean Passports) to foreign places, exclusive of South America and American Islands, are granted to Registered vessels only, at *ten dollars* for every Passport: also a fee of *four dollars* is demandable for every Clearance of a Registered vessel: *C's cir. 15th August*, 1796; V. 1, p. 135. — MEDITERRANEAN PASSPORTS—fees for, and for each Clearance of a Registered vessel:—

168. A change of owner or master of a vessel does not necessarily vacate a Passport, (except at the choice of the party,) but the change should be endorsed on the Passport, as is done on the Certificate of Registry: *C's cir. 15th August*, 1796; V. 1, p. 135. — —change of owner, &c., does not vacate a Passport:—

169. Blank Passports are to be applied for to the Secretary of the Treasury, in the same manner as for Sea Letters: *C's cir. 15th August*, 1796; V. 1, p. 135. — Blanks to be applied for to the Secretary.

170. Mediterranean Passports, and Sea Letters, signed by the President and countersigned by the Secretary of State, are transmitted, with a request to be timely informed of the number that may be wanted at suitable intervals; and that those on hand, signed by the late President (Washington) be returned to the Treasury Department: *S's cir. 7th March*, 1797; V. 1, p. 183. — New supply of Sea Letters and Mediterranean Passports, transmitted:—

171. The same subject is repeated, of supply of Passports and Sea Letters, with the usual request to return those blanks on hand, signed by the predecessor of the new President: *S's cir. 10th March*, 1801; V. 1, p. 204. — [*Same subject.*]

172. The issue of Sea Letters being intended for a state of war, to ascertain our FLAG to the belligerant parties, such issue is now discontinued, except to vessels going beyond the Cape of Good Hope: *S's cir. 9th December*, 1802; V. 1, p. 219. — Issue of Sea Letters partially suspended in state of Peace:—

174. Sea Letters are again authorized to be issued to vessels engaged in the West India trade—to commence with the 25th July, 1803: *S's cir. 11th June*, 1803; V. 1, p. 225. — —issue renewed.

175. The Secretary of the Treasury informs Collectors, that the Secretary of State has changed the *form* of Mediterranean Passports, under views of expediency, and transmits to them a supply of the *new form*, to be substituted for the old, without charging any fees for the exchange: *S's cir. 4th June*, 1804; V. 1, p. 232. — Form of Passport changed, and supply transmitted.

176. The rule for issuing Sea Letters heretofore, observed under the instructions of 13th May, 1793, being liable to abuse, they are forbid being issued in future to Recorded vessels, or vessels not entitled to Registry: *S's cir. 31st January*, 1805; V. 1, p. 233. — Sea Letters are also restricted to Registered vessels:—

—estimate, and statement of, on hand, &c., required.

177. The Secretary of the Treasury calls on Collectors for a statement of the number of Sea Letters and Mediterranean Passports that may be on hand, and an estimate of the number that may be wanting for the ensuing year: *S's cir. 10th December*, 1805; V. 1, p. 241.

Sea Letters and Mediterranean Passports defined and distinguished.

178. Sea Letters and Mediterranean Passports defined; the former are only necessary to commend neutral vessels, in time of war, to the comity of nations—the latter are intended to protect American vessels against the cruisers of the Barbary Powers: these instruments, however, are sometimes improperly confounded: (15) *S's cir. 25th February*, 1815; V. 2, p. 47.

Issue of Sea Letters again suspended.

179. Peace having been restored, the issuing of Sea Letters is again dispensed with, except to vessels going beyond the Cape of Good Hope: *S's cir. 10th April*, 1815; V. 2, p. 48.

(15.) By the same circular the Secretary states that a Certificate of Property (or ownership of a vessel) which has no authority but custom-house usage, is sometimes erroneously substituted for a "Sea Letter," and the one mistaken for the other: *S's cir. 25th February*, 1815; V. 2, p. 47. The following are the forms of Sea Letters, and of Mediterranean Passports; the former are always made in four languages, French, Spanish, English, and German, of which the English is sufficient for this illustration, viz:

"*James K. Polk, President of the United States of America, to all who shall see these presents, greeting:*

"Be it known, that leave and permission are hereby given to master or commander of the called of the burthen of tons, or thereabouts, lying at present in the port of bound for and laden with to depart and proceed with the said on his said voyage, such having been visited, and the said having made oath before the proper officer that the said belongs to one or more of the citizens of the United States of America, and to him or them only.

"IN WITNESS WHEREOF, *I have subscribed my name to these presents, and affixed the seal of the United States of America thereto, and caused the same to be countersigned by at the day of in the year of our Lord*

"By the President:

"Most Serene, Serene, most Puissant, Puissant, High, Illustrious, Noble, Honorable, Venerable, Wise, and Prudent Lords, Emperors, Kings, Republics, Princes, Dukes, Earls, Barons, Lords, Burgomasters, Schepens, Counsellors, as also Judges, Officers, Justiciaries, and Regents, of all the good cities and places, whether Ecclesiastical or Secular, who shall see these patents or hear them read: We make known, that the master of appearing before us, has declared, upon oath, that the vessel called of the burthen of about tons, which he at present navigates, is of the United States of America, and that no subjects of the present belligerant Powers have any part or portion therein, directly or indirectly, so may God Almighty help him. And, as we wish to see the said master prosper in his lawful affairs, our prayer is, to all the beforementioned, and to each of them separately, where the said master shall arrive with his vessel and cargo, that they may please to receive the said master with goodness, and to treat him in a becoming manner, permitting him, on paying the usual tolls and expenses in passing and repassing, to pass, navigate, and frequent the ports, passes, and territories, to the end to transact his business, where and in what manner he shall judge proper. Whereof we shall be willingly indebted."

"*In witness and for cause whereof we affix hereto the seal of* ——

[*Form of Mediterranean Passport.*]

"BY THE PRESIDENT OF THE UNITED STATES OF AMERICA:

"Suffer the master or commander, of the burthen of tons, or thereabouts, mounted with guns, navigated with men, to pass with her company, passengers, goods, and merchandize, without any hinderance, seizure, or molestation, the said appearing, by good testimony, to belong to one or more of the citizens of the United States, and to him or them only.

"Given under my hand, and the seal of the United States of America, the day of , in the year of our Lord thousand hundred and

No.

"By the President:

——————, *Secretary of State.*

"State of District of Countersigned by

"*To all persons whom these may concern.*"

(*Penalty for not taking Passports, &c.*)

180. (Passport and Clearance *fees* or *charges* being *repealed*, does not exonerate the masters of vessels (having Registers) bound to foreign ports, from taking out Passports and Clearances; for a neglect of which the penalty will be still incurred: *C's cir. 25th March*, 1831; V. 3, p. 122.)

Sea Letters again renewed.

181. In anticipation of a maritime war in Europe, Sea Letters are again transmitted to Collectors for provisional issue: *S's cir. 31st July*, 1815; V. 2, p. 55.

LETTERS OF MARQUE AND REPRISAL, issued by order of the Secretary of State:

182. (The Secretary of State, by a circular to Collectors, dated ————, 1798, transmits the proper blanks for the issue of Commissions—Letters of Marque and Reprisal—to public and private armed vessels of the United States, to capture French armed vessels on the high seas, and to recapture American vessels taken by the French: which instructions, he says, properly belong to the Secretary of the Navy, but the emergency does not admit of delay to restore the measure to its proper channel: *See vol. 1, p. 195, cirs. of the Secretary of the Treasury.*)

Letters of Marque and Reprisal liable to forfeiture, &c.

183. It is provided by act of 26th June, 1812, "respecting Letters of Marque, prizes, and prize money," that the Commissions, or Letters of Marque or Reprisal, (authorized by the act of 18th June instant, to be issued by the President against the vessels and property of Great Britain during the war declared by said act,) which may be held by commanders of any private armed vessels, who shall violate the revenue laws of the United States, shall be forfeited and rendered invalid; and they, and their vessels, shall be liable to the penalties and forfeitures attaching to merchant vessels committing like offences: for the faithful execution of which provisions, Collectors are required to exert due vigilance: *C's cir. 13th July*, 1812; V. 1, p. 273.

Monthly returns required by the Secretary of State, respecting Letters of Marque.

184. (The Secretary of State, by a circular dated 3d September, 1812, calls the attention of Collectors to the 2d section of the act of 26th June, 1812, concerning the issue of Letters of Marque, prizes, and prize goods; and he requires a *monthly* return to be transmitted to his Department, of the statements called for by the said act, from all persons making application for Letters of Marque: (16) *See vol. 2, p. 13, cirs. of the Secretary of the Treasury.*)

(16.) The following is the form of a Letter of Marque, accompanied by the instructions of the Secretary of State, issued subsequently to those instructions referred to above:

[*Copy of Commission No.* , *granted at the Port of Baltimore, to Captain Matthew Kelly.*]

"James Madison, President of the United States of America, to all who shall see these presents, greeting:

"Be it known, that in pursuance of an act of Congress, passed on the *eighteenth* day of *June*, one thousand eight hundred and , I have commissioned, and by these presents do commission, the private armed *schooner* called the *Patapsco*, of the burthen of *two hundred fifty-nine* tons or thereabouts, owned by *Henry Fulford, George P. Stevenson, Matthew Kelly, Henry Holden, Amos A. Williams, Levi Hollingsworth, and Andrew Clopper, of the City of Baltimore, in the State of Maryland*, mounting *six* carriage guns and navigated by *thirty-five* men, hereby authorizing *Matthew Kelly*, Captain, and *John Young*, Lieutenant of the said *schooner Patapsco*, and the other officers and crew thereof, to subdue, seize, and take any armed or unarmed British vessel, public or private, which shall be found within the jurisdictional limits of the United States, or elsewhere, on the high seas, or within the waters of the British dominions; and such captured vessel, with her apparel, guns and appurtenances, and the goods or effects which shall be found on board the same, together with all the British persons and others who shall be found acting on board, to bring within some port of the United States; and also to retake any vessels, goods and effects of the people of the United States, which may have been captured by any British armed vessel, in order that proceedings may be had concerning such capture or recapture in due form of law, and as to right and justice shall appertain. The said *Matthew Kelly* is further authorized to detain, seize, and take all vessels and effects, to whomsoever belonging, which shall be liable thereto, according to the law of nations and the rights of the United States as a power at war, and to bring in the same within some port of the United States, in order that due proceedings may be had thereon. This commission to continue in force during the pleasure of the President of the United States for the time being.

Privateer Pensions to persons employed on vessels having Letters of Marque, to be ascertained by Quarterly Returns from their journals, to the Secretary of the Navy.

185. (The Secretary of the Navy, by a circular to Collectors, dated 22d May, 1813, requires quarterly returns or abstracts of the journals reported to them by United States private armed vessels having Letters of Marque, in order to enable the Navy Department to regulate and afford prompt relief to pressing applications for allowance of Pensions to persons employed on board of such vessels, and so entitled according to the act of the 13th February, 1813. He also complains, that the *two per cent.* of the privateer prize money, required by the act of 26th June, 1812, "concerning Letters of Marque," to be reserved in the hands of Collectors and Consuls, and directed by the said act of June 26th, 1812, to be paid into the Treasury as a privateer pension fund, has been but partially done, and to a very small amount: *See vol. 2, p. 26, cirs. of the Secretary of the Treasury.*)

The two per cent. privateer pension fund to be deposited in the Treasury.

186. The Comptroller requires of Collectors to credit, in their quarterly accounts current, the *two per cent.* received by them on the nett amount of prize money, and to deposite the same in like manner as other public moneys—which *two per cent.* is set apart by the act of 26th June, 1812, "concerning Letters of Marque" as a "privateer pension fund:" *C's cir. 26th May*, 1813; V. 1, p. 276.

"Given under my hand and the seal of the United States of America, at the City of Washington, the *seventeenth* day of *November*, in the year of our Lord one thousand eight hundred and thirteen, and of the independence of the said States the *thirty-eighth*.

[L. S.] (Signed) "JAMES MADISON.

"By the President: (Signed) "JAMES MONROE, *Secretary of State.*"

"*Copy of a Letter of Instructions issued from the Department of State, to Captain , Commander of the*

"To Captain , *Commander of the private armed called the* .

[*Instructions for the private armed vessels of the United States.*]

"1. The tenor of your commission under the act of Congress, entitled "An act concerning letters of marque, prizes and prize goods," a copy of which is hereto annexed, will be kept constantly in your view. The high seas referred to in your commission, you will understand generally to extend to low water mark, but with the exception of the space within one league, or three miles, from the shore of countries at peace both with Great Britain and with the United States. You may, nevertheless, execute your commission within that distance of the shore of a nation at war with Great Britain, and even on the waters within the jurisdiction of such nation, if permitted so to do.

"2. You are to pay the strictest regard to the rights of neutral powers and the usages of civilized nations; and in all your proceedings towards neutral vessels, you are to give them as little molestation or interruption as will consist with the right of ascertaining their neutral character, and of detaining and bringing them in for regular adjudication in proper cases. You are particularly to avoid even the appearance of using force or seduction, with a view to deprive such vessels of their crews, or their passengers, other than persons in the military service of an enemy.

"3. Towards enemy vessels and their crews, you are to proceed in exercising the rights of war with all the justice and humanity which characterize the nation of which you are members.

"4. The master, and one or more of the principal persons belonging to captured vessels, are to be sent, as soon after the capture as may be, to the judge or judges of the proper court in the United States, to be examined upon oath touching the interest or property of the captured vessel and her lading; and at the same time are to be delivered to the judge or judges all passes, charter parties, bills of lading, letters, invoices, and other documents and writings found on board; the said papers to be proved by the affidavit of the commander of the capturing vessel, or some other person present at the capture, to be produced as they were received, without fraud, addition, subduction, or embezzlement.

"By command of the President of the United States of America:

(Signed) "JAMES MONROE, *Secretary of State.*"

[*Additional instructions to the public and private armed vessels of the United States.*]

"The public and private armed vessels of the United States are not to interrupt any British unarmed vessels bound to Sable Island, and laden with supplies for the humane establishment at that place.

"By command of the President of the United States:

"*November 7th*, 1812. (Signed) "JAMES MONROE, *Secretary of State.*

"To MATTHEW KELLY, *Commander of the private armed schooner Patapsco, of Baltimore.*"

187. (The Secretary of State, in a circular to Collectors, dated the 21st January, 1814, requires that private armed vessels shall, in future, have a complement of at least twenty effective officers and men, with armament in proportion, to entitle them to receive Letters of Marque—and that all commissions heretofore granted to vessels of an inferior class be revoked: (17) *See Vol. 2, page 40, circulars of the Secretary of the Treasury.*)

The complement of officers, men, and equipments, requisite to a private armed vessel.

(*Quarterly returns of Marine Papers, issued, surrendered, and re-issued, &c.*)

188. (In grouping the official calls for Quarterly Returns of Marine Papers together here, it cannot be amiss to repeat the appropriate item, of No. 90, *ante*—viz: that "It is announced to Collectors of the Customs, by the Comptroller of the Treasury, that the *forms* of the *abstracts* required to be rendered QUARTERLY to the Treasury Department, of the Certificates of Registry, of Record, of Enrolment, and Licenses of vessels, which are issued during each quarter, (together with other official forms required to be observed in issuing those Certificates, and for the regulation of the United States commercial marine,) are transmitted to them, with explanations of each; and that their importance is therein especially called to their attention: *C's cir. 28th December*, 1793; V. 1, p. 61 to 100.

QUARTERLY RETURNS—of certificates of Registry, of Record, of Enrolment, and Licenses of vessels.

189. An abstract is required of the Certificates of Registry that were issued (in each District) before the 1st of April, 1793, and of those that were outstanding on that day: *C's cir. 28th December*, 1793; V. 1, pp. 70, 88.

Of Registers.

190. Of Permanent Certificates of Registry, *issued*, and of those *surrendered*, during a quarter, a Quarterly Abstract is required: *Ib.* pp. 70, 89.

[*Same subject.*]

191. Of Temporary Certificates of Registry, *issued*, and of those *surrendered*, during a quarter, a Quarterly Abstract is required: *Ib.* pp. 72, 90.

[*Same subject.*]

192. The aforesaid Abstract of Temporary Registers is amended: *C's cir. 24th December*, 1801; V. 1, p. 209.

[*Same subject.*]

193. "An Account" of the Certificates of Record received and *issued* is required to be transmitted to the Register of the Treasury: *C's cir. 28th December*, 1793; V. 1, pp. 69, 73.

Of Records.

194. An Abstract is required of the Certificates of Enrolment that were issued (in each district) before the 1st May, 1793, and of those that were outstanding on that day: *Ib.* pp. 67, 91.

Of Enrolments.

195. Of Permanent Certificates of Enrolment, *issued*, and of those *surrendered*, during a quarter, a Quarterly Abstract is required: *Ib.* 92.

Permanent.

196. Of Temporary Certificates of Enrolment, *issued*, and of those *surrendered*, during a quarter, a Quarterly Abstract is required: *Ib.* 93.

Temporary.

(17.) Thus it appears that the Secretary of the Treasury, the Comptroller of the Treasury, the Secretary of the Navy, and the Secretary of State, all take part in prescribing instructions relating to Letters of Marque; whereas, the whole subject properly belongs to the Secretary of State; and whatever the other branches of the Government have to say on the subject, ought to be transmitted as emanating from him.

Of Licenses.

197. Of Licenses (18) to Enrolled vessels (being over 20 tons burthen) *issued*, and of those *surrendered*, during a quarter, a Quarterly Abstract is required: *Ib.* pp. 67, 94, 95.

[*Same subject.*]

198. Of Licenses (19) to vessels exempt from Enrolment (being under 20 tons) *issued*, and of those *surrendered*, during a quarter, a Quarterly Abstract is required: *Ib.* 67, 97.

Of endorsements.

199. Of the Endorsements (20) of changes of masters of vessels, &c., required to be made on Certificates of Record, of Registry, of Enrolment, and on Licenses, during a quarter, a Quarterly Abstract is required: *Ib.* pp. 73, 98.

SECTION 2.

Of the Lighthouse System—with instructions appertaining thereto—and the quarterly returns of accounts and reports connected therewith.

Lighthouses, Beacons &c., information called for.

200. The Secretary of the Treasury calls for information respecting Lighthouses, Beacons, Buoys, and Public Piers, &c.; stating that the expenses of those establishments are hereafter to be defrayed by the United States: *S's cir. 1st October*, 1789; V. 1, p. 4.

Placed under superintendence of Collectors.

201. The same subject is amplified—inquiring into the extent of these establishments, and placing them under the superintendence of Collectors of the Customs: *S's cir. 5th October*, 1789; V. 1, p. 9.

Complaints of leaky oil casks.

202. On the complaint of certain Collectors, as Superintendents of Lighthouses, respecting the leaky condition of casks in which oil has been received by them for Lighthouses, inquiries are instituted by the Secretary, requiring a circumstantial statement on the subject: *S's cir. 25th June*, 1806; V. 1, p. 244.

Fitting up Lighthouses with patent reflectors, &c.

203. The Secretary transmits to Collectors a copy of a contract with Winslow Lewis, esqr., for fitting up all the Lighthouses with patent reflectors and lamps, "to make a more brilliant light at *half* the consumption of oil, and to keep them in repair for seven years"—with instructions to see it faithfully executed: *S's cir. 26th February*, 1813; V. 2, p. 24.

Measures for restoring Lighthouses, &c., under direction of Commissioner of the Revenue.

204. Collectors are informed that, under the direction of the Commissioner of the Revenue, immediate measures will be taken for *restoring* Lighthouses, Beacons, Buoys, and Piers, to the condition they were in before the late war; to which end a report is required of their actual condition in each Collector's District: *S's cir. 25th February*, 1815; V. 2, p. 47.

(18.) Besides these Quarterly Returns to the Register of the Treasury, it will be perceived under another head, that a *monthly abstract* of Licenses granted to coasting vessels, and to Fishing vessels, is required to be forwarded to the Secretary of the Treasury at the expiration of every month, according to *form* prescribed by his circular of the 27th August, 1792; V. 1, p. 124.

(19.) Though no abstracts of "Permanent" and "Temporary" Licenses are distinctly called for by the above circular, yet these specific distinctions are required to be endorsed upon the Licenses when issued, to show that they were issued from the District to which the vessels belong, or from a different District.

(20.) Collectors at sundry ports being in the habit of making excessive charges for endorsements of memorandums on the Licenses of coasting vessels, are peremptorily required to keep within the rates allowed by law: *C's cir. 6th April*, 1831; V. 3, p. 147.

Facilities for building Lighthouses, under examination of Commissioners of the Navy.

205. Collectors, as Superintendents of Lighthouses, are requested to afford the proper facilities to Navy Commissioners in making their examinations, in pursuance of the 2d section of the act of 3d March, 1837, making appropriations for building Lighthouses, &c.: *S's cir. 20th March*, 1837; V. 3, p. 126.

Facilities and aid to the Corps of coast survey.

206. The Keepers of Lighthouses, &c., are requested to afford the Corps of the Coast Survey all facilities and aid in their power for protecting their landmarks, and other monuments set up by the surveyors in the course of their operations: *S's cir. 25th March*, 1837; V. 3, p. 129.

The actual condition of Lighthouses again asked of Revenue Cutters.

207. Information is called for from Captains of Revenue Cutters (instead of Collectors) on various points respecting the actual condition of Lighthouses, Beacons, Light Boats, &c., their proper location, utility, efficacy, or deficiency: *S's cir. 10th May*, 1843; V. 3, p. 315.

(*Quarterly returns of Lighthouse and Marine Hospital Accounts.*) (21)

Lighthouses and Marine Hospital Accounts neglected.

208. Collectors, as Superintendents of Lighthouses, and Agents for Marine Hospitals, are informed, that they subject the Department to great inconvenience by the irregularities they practise, in making up and transmitting their Quarterly Accounts of Receipts and Disbursements, in those agencies: *C's cir. 28th September*, 1818; V. 1, p. 429.

[*Same subject.*]

209. Collectors, as Superintendents of Lighthouses, and Agents of Marine Hospitals, are again complained of, as being exceedingly irregular in transmitting their Quarterly Accounts of Receipts and Expenditures enjoined by the regulations: *C's cir. 12th April*, 1827; V. 2, p. 468.

(21.) The two following notices of the returns of Marine Hospital Accounts are introduced here, in connection with those of the accounts of moneys advanced and disbursed for the Lighthouse establishments, merely in conformity to their being so connected in those two circulars. A much more ample series of notices respecting Marine Hospital Accounts will of course be found under their proper head in the next ensuing section. But why so few circular notices and instructions in relation to the returns of Lighthouse Accounts have occurred, seeing how great was their irregularity, is quite unintelligible, not to say the more so, when it is seen how much repetition occurs on many other subjects of instruction and remonstrance. But, in regard to another subject, the returns of "Light Money," which might, from the inadvertent misleading of a cognomen, be deemed to belong to this connection of Lighthouse Accounts, it is proper to say, that they are as foreign from it, as the accounts of any other duties received by Collectors; and that, on account of their continued and uniform connection, in the circular instructions, with tonnage duties, they will be found so connected under that head in Chapter III, section 5, as it would be doing too much violence to their wonted association to separate them merely to preserve the consistency of the classification generally maintained in this Synopsis. Nevertheless, it seems obvious to remark, that there is no greater difference between the duties levied on vessels as *Light Money*, and the *expenditures* of Government for the establishment and support of Lighthouses, than there is between the *Postage duties* on Letters, &c., and the *expenditures* of Government on account of the Post Office establishment. If the duties received for mail transportation of Letters may be applied exclusively to the use of the Post Office establishment, why not the Light Money be applied exclusively to the support of the Lighthouse establishment? And in like manner, of every other source of revenue, why not apply the proceeds of each exclusively to its support? The answer is manifest—there would be no balances to meet other demands of the Government. Why, then, it need hardly be asked, let the Post Office expend all the revenue from Post Office duties?

It may be remarked here, in anticipation of the subjects in the next ensuing section, that the many repetitions and diversity of instructions relating thereto, are reduced to consistency by the summary instructions of Mr. Secretary Ewing, of the 15th of May, 1841, introduced in the note at No. 241, post.

SECTION 3.

Of the Marine Hospital System for the relief of sick and disabled seamen, together with the System of Registering and Protecting American Seamen—embracing the weekly and quarterly returns of accounts connected therewith.

AMERICAN SEAMEN: their relief, protection, registry, and returns thereof to the Treasury:

210. Certain rules and regulations are prescribed by the President for the administration of the act of the 28th May, 1796, for the relief and protection of American seamen—for registering their names, and furnishing them with certificates of citizenship, &c., to be regularly recorded in books to be provided therefor—and quarterly returns of such registers to be made to the Secretary of the Treasury, according to forms transmitted: *S's cir. 19th July*, 1796; V. 1, p. 176. (*See No.* 217.)

—to be returned from abroad, at U. States' charge:

211. American seamen in foreign ports, desiring to return home, are to be taken on board of United States merchant vessels free of cost or charge to them, under the direction of the American Consul there, according to the act of 14th April, 1792, "concerning Consuls and Vice-Consuls: *S's cir. 24th December*, 1801; V. 1, p. 213.

Crew List, and individual protection to certificate of citizenship:

212. Further instructions are given to Collectors respecting the masters of vessels bound to foreign ports, with a List of their Crew, distinguishing foreigners from citizens, and with a certificate of citizenship to each citizen seaman, (called his Protection Certificate,) according to the act of 28th May, 1796—referring to the instructions of 19th July, 1796, on the same subject: *S's cir. 6th July*, 1803; V. 1, p. 226.

Crew List necessary to protect the crew during war.

213. The instrument called a "Crew List," as required by acts of Congress, and sometimes by Treaties, is necessary for the protection of the crew of every vessel, in the course of her voyage, during a war: *S's cir. 25th February*, 1815; V. 2, p. 47.

Fraudulent discharge of seamen in foreign ports, forbidden.

214. It having been represented by Consuls, and others, that crews of our merchant vessels have been discharged in foreign ports by masters of such vessels, without complying with the provisions of the act of 28th February, 1803, Collectors are requested to use proper vigilance to detect and correct the practice: *S's cir. 5th April*, 1831; V. 2, p. 260.

[*Same subject.*]

215. Further complaints having been laid before the Secretary in regard to the unwarrantable landing of seamen in foreign ports, from American whaling vessels, ultimately to defraud them of their interest in the proceeds of their adventure, Collectors are again admonished of their duty in executing the law in all such cases: *S's cir. 28th November*, 1833; V. 2, p. 333.

Neglect to give masters certified "Crew Lists."

216. In consequence of frequent neglect by Collectors to give the masters of vessels a certified copy of their "Crew List," as required by act of 28th February, 1803, great inconveniences have arisen to seamen on their arrival in foreign ports, &c., which imperiously call for correction: *S's cir. 29th August*, 1836; V. 3, p. 111.

The Hospital Fund instituted, and the proper subjects of re-

217. Circular instructions from the Secretary of the Treasury of the 24th May, 1799, (referred to, but not *restored* in this collection,) having given his views of the "act of 16th

July, 1798, (22) for the relief of sick and disabled seamen," as being solely intended to afford "*temporary relief*," it is deemed a subject of reproof to agents to find that there are so many instances of *incurables* and *paupers* (who are entitled to relief under "municipal regulations") quartered on this fund—against the continuance of which practice further instructions are now given, and are required to be strictly adhered to, viz: 1. That no seaman afflicted with mania, or any other kind of incurable disease, be allowed the benefit of the Hospital institution for any period, however short; and that if any such have been admitted, they be immediately discharged. 2. That no seaman laboring under complaint *not* deemed to be incurable, be permitted to receive relief for a longer time than *four* months. 3. That all disabled seamen who may be discharged from the Marine Hospital in pursuance of this instruction, and who do not belong to your port, district, or State, be conveyed by water at public expense to the place of their nativity or domicil—observing to notify the Collector of the port whither sent that they are not to be received in the Marine Hospital. 4. That you do not permit the expenditures in your port for the relief of sick and disabled seamen, during any one year, to exceed the amount of tax collected for the same period, unless you shall be authorized so to do by this Department: *S's cir. 16th April*, 1821; V. 2, p. 126.

lief by it, explained. (See note below, and No. 245, *post*.)

218. In pursuance of a resolution of the Senate, calling for information respecting the points at which it may be desirable and expedient to establish Marine Hospitals, Collectors are requested to communicate their views on the subject: *S's cir. 23d June*, 1836; V. 3, p. 97.

Schedule to build Marine Hospitals.

219. In pursuance of resolutions of the Senate, the Secretary of the Treasury calls for information from Collectors pertinent to a purpose of erecting three Hospitals for sick and disabled seamen at suitable ports on the Western waters, and the like number at suitable points on the Atlantic and Gulf coasts: *S's cir. 16th March*, 1837; V. 3, p. 125.

[*Same subject.*]

Of the Weekly and Quarterly Returns of Accounts, &c., connected with the Hospital fund; Seamen employed on board of American vessels, &c.

220. Two *forms* of returns required to be made by Collectors in relation to seamen, according to the "act of 16th July, 1798, for the relief of sick and disabled seamen," are transmitted, viz: (A) is the return to be made of seamen on board of a vessel, their names, the time of their employment, and the sums as Hospital Tax retained out of their wages. (B) is the return to be made of moneys received by Collectors from masters or owners of vessels on account of said tax for the benefit of sick and disabled seamen: *C's cir. 19th September*, 1798; V. 1, pp. 161, 164.

Quarterly returns of seamen and of Hospital Tax, &c.

221. (Minute instructions are given for executing "the act (concerning the collection of the Hospital Tax) for the relief of sick and disabled seamen," as far as the collection of the tax may be affected by the issuing, surrendering, or changing of Registers, Enrolments, and Licenses, or other circumstances: *C's cir. 26th October*, 1798; V. 1, p. 165.)

The collection of Hospital Tax. (See No. 245, *post*.)

222. New regulations are prescribed (according to the "supplementary act of 2d March, 1799, for the relief of sick and disabled seamen") respecting the application of the moneys

—the application of it, in the same, or adjoining States:

(22.) This instruction, No. 217, ought to be regarded in connection with that of the early date to which it refers.

—the application of it, in the same, or adjoining States:

received on account of said Hospital Tax, varying the former provisions on the subject, "so as that the moneys arising from that source may be expended within the State in which the same may have been collected, or within the State next adjoining thereto, excepting what may be collected in the States of New Hampshire, Massachusetts, Rhode Island, and Connecticut:" *C's cir. 27th May*, 1799; V. 1, p. 179.)

—collections to be concentrated in the hands of agents, by remittances, &c.

223. (For the purpose of concentrating the moneys collected of seamen as a Marine Hospital Fund into the hands of such Collectors as have been, or may be, appointed the *agents* of said *institutions*, certain instructions are given to insure clearness and perspicuity therein: *S's cir. 4th October*, 1799; V. 1, p. 201.)

Quarterly returns of receipts and disbursements by agents.

224. The quarterly returns of the moneys received and paid away on account of Marine Hospitals, are (with other details of official duty) earnestly called to the attention of Collectors acting as Hospital Agents: *S's cir. 20th August*, 1801; V. 1, p. 207.

Weekly receipts by all Collectors, agents or not.

225. Further instructions are given to Collectors, requiring an account of their receipts of Hospital Tax duties retained from seamens' wages, to be included (but as a separate fund) in their weekly returns of moneys received: *S's cir. 31st May*, 1802; V. 1, p. 214.

New forms of quarterly returns of receipts, substituted.

226. Other *forms* of quarterly returns of moneys received by Collectors for the relief of sick and disabled seamen, with detailed lists of masters' names, and seamen, &c., are substituted—referring also to the circular of the Secretary of the Treasury, dated 31st May, 1802, on the like subject: *C's cir. 31st July*, 1802; V. 1, p. 211.

Remissness of agents in making up and transmitting their accounts current.

227. Collectors acting as Agents of Marine Hospitals are informed of the great inconvenience to which they subject the Department by the irregularity they practise, in making up and in transmitting their accounts of receipts and disbursements in their agencies: *C's cir. 28th September*, 1818; V. 1, p. 429.

Weekly, monthly, and quarterly returns to the Secretary.

228. The circular instructions of the 20th August, 1801, is again transmitted, to remind Collectors of the weekly, monthly, and quarterly returns therein required, including those of Hospital accounts: *S's cir. 14th September*, 1818; V. 2, pp. 93 to 97.

Quarterly returns for settlement.

229. Quarterly abstracts of Marine Hospital money received from seamen in a quarter, to be returned according to form transmitted: *C's folio cir. 31st July*, 1821; p. 10.

Weekly, monthly, and quarterly returns, again neglected.

230. The instructions of the 20th August, 1801, and 14th October, 1818, are again called to the attention of Collectors, respecting the remissness of their several weekly, monthly, and quarterly returns to the Secretary, including those of Hospital accounts: *S's cir. 22d June*, 1822; V. 2, p. 131.

Number and rate of seamen quartered on the Hospital fund in North Carolina.

231. A series of interrogatories are propounded to certain Collectors in North Carolina, respecting the number of seamen that have had relief from the Hospital Fund during two years past. At what expense per week, &c.: *S's cir. 7th February*, 1827; V. 2, p. 175.

Accounts for settlement still neglected.

232. The Agents of Marine Hospitals are again reminded of their continued remissness in regard to their accounts of receipts and disbursements of Hospital funds: *C's cir. 12th April*, 1827; V. 2, p. 468.

New forms of quarterly returns for settlement prescribed.

233. Agents of Marine Hospitals are informed, that, in consequence of the quarterly returns, in a distinct and separate *form*, of the amounts received and expended on account of those institutions, having been neglected by many of those Agents, additional returns of receipts and expenditures, according to *forms* now transmitted, are required to be made, in future, to the Comptroller of the Treasury, for settlement: *S's cir. 1st October*, 1829; V. 2, p. 227.

Existing arrangements for relief of seamen, continued.

234. Collectors who are Agents for Marine Hospitals, are authorized to continue the existing arrangements for the relief of sick and disabled seamen, until the 30th June next: *S's cir. 29th March*, 1830; V. 2, p. 238.

Scale of expenditure to be followed hereafter.

235. The result of a recent examination into the disbursements for the relief of sick and disabled Seamen having shown that great irregularities prevail in the expenditures for the same objects in neighboring places, and that the Fund is gradually diminishing—it is therefore deemed proper to establish a SCALE of expenditure as follows—which will introduce uniformity, and at the same time effect such a reduction of the present rates, as will make the Fund commensurate with the increasing demands for relief—viz.:

For board, lodging, and nursing, per week	$2 50
For medical services, for each patient per day, to 25 days	20
For medical services, for every 25 days, or over 25 days	5 00
For medical services, for every 25 days, for each patient over ten	2 00
For funeral expenses	6 00

"This charge of 'relief to seamen,' being only auxiliary to that relief which is due to them from the municipal authorities of the places where their wants overtake them, those authorities are to be apprised of the state of the Hospital Fund, that they may also make a proper contribution for the relief of such seamen:" *S's cir. 1st June*, 1830; V. 2, p. 233.

—increased south of the Potomac.

236. The aforesaid rates and regulations are explained and modified, so as to allow 25 per cent. additional rates at all ports south of the Potomac river: *S's cir. 20th May*, 1831; V. 2, p. 268.

—existing arrangements continued a short time.

237. Certain Collectors are authorized to continue the existing arrangements at their ports for the relief of sick and disabled seamen, until the 1st July, 1833: *S's cir. 14th June*, 1832; V. 2, p. 286.

Quarterly returns of hospital receipts and expenditures.

238. Quarterly returns are required, showing the amount of moneys received and expended per quarter, under the act of 14th October, 1818, for the relief of sick and disabled seamen: *S's cir. 12th November*, 1835; V. 3, p. 82.

Existing arrangements for seamen again continued.

239. Certain Collectors are authorized to continue the arrangements existing at their ports, for the relief of sick and disabled seamen, until the 1st July, 1840: *S's cir. 1st July*, 1839; V. 3, p. 206.

Further reduction of expenditures proposed.

240. On examining again into the disbursements on account of sick and disabled seamen, there appears a necessity for a further diminution of those expenditures by one-third, taking the regulations issued the 1st June, 1830, and the 20th May, 1831, as still in force: *S's cir. 12th December*, 1840; V. 3, p. 244.

Reductions made, &c.

241. In consequence of the repeated calls which it has been necessary to make on Congress, for appropriations to make good the excess of disbursements for the relief of sick and disabled seamen, and there being, nevertheless, an existing deficiency, the Secretary of the Treasury finds it expedient to obviate such resort hereafter, by curtailing the expenditures *within* the receipts of the Hospital Tax; to which end he gives a summary of the former instructions to Hospital Agents, and prescribes additional restrictions, &c.: *S'e cir. 15th May*, 1841; V. 3, pp. 246 to 249: See said circular, &c., below. (23.)

(23.) *Circular to Collectors of the Customs, or other officers, acting as Agents, under the acts for the relief of sick or disabled seamen.*

"TREASURY DEPARTMENT, *15th May*, 1841.

"Taking into view that Congress has repeatedly been called upon for appropriations to make good excesses of disbursements for the maintenance and relief of sick seamen, from the current Revenue, and that there is nevertheless an existing deficiency, I must claim your active co-operation in so reducing the expenditures as to obviate the necessity of a like resort in future. More effectually to procure the object in view it is deemed proper that no foreign seamen shall be permitted to enjoy the benefit of the fund who shall not have served for three consecutive years on board American Vessels. And that in all cases the relief afforded shall be confined to seamen in destitute circumstances. For more convenient reference, and that you may fully understand the instructions *heretofore* given for the administration of the fund, I subjoin the former regulations established by the Department. These, with the limitations prescribed in this letter, are to be strictly observed. And as the existing arrangements will shortly expire, you are authorized to enter into new arrangements for this object, the required relief to all sick and disabled seamen at your port, employed in American Merchant Vessels, for the term of one year from the 1st July next, and for each succeeding year thereafter, unless otherwise directed.

"I am, respectfully, &c.,

"T. EWING, *Secretary of the Treasury.*"

[*Former Regulations.*]

"The result of a recent examination into the disbursements for the relief of sick and disabled seamen, having shown that great inequalities prevail in expenditures for the same object in neighboring places, and that the fund is gradually diminishing, it is deemed proper to establish a scale of expenditure which will introduce uniformity, and at the same time effect such a reduction of the present rates as will make the fund commensurate to the increasing demands for relief. From and after the 30th instant, therefore, your disbursements for the relief of sick and disabled seamen will be regulated by the following standard, viz:

"In ports north of Newburn there will be allowed for suitable boarding, lodging, and nursing, the sum of two dollars and fifty cents per week.

"In ports south of that City, three dollars per week.

"For necessary Medicines there will be allowed the usual Apothecary rates.

"Medical and Surgical aid will be adjusted and paid at the following rates, viz:

"When the time for which professional services are afforded to any patient amounts to less than twenty-five days, it will be computed and paid at the rate of twenty cents for each day.

"When it amounts to twenty-five days and upwards, and the number of patients does not exceed ten, there will be allowed and paid for each patient the sum of five dollars; and for every patient above ten, the sum of two dollars and fifty cents.

"In ports south of the Potomac, twenty-five per cent. in addition to the above rates will be allowed for professional services.

"No charges for Medical and Surgical services will be paid, or accounts rendered for the same, until the patient is discharged. In all cases the accounts for professional services must be accompanied by a list of patients and a specification of their diseases.

"For funeral charges there will be allowed the sum of six dollars.

"These rates being established with the approbation of the President, they are to be regarded as the highest which you are permitted to allow. Accordingly, you are authorized to enter into arrangements, having for their object the required relief to all sick and disabled seamen, employed in American Merchant Vessels, upon the terms proposed. An arrangement which will afford the necessary provisions by the same person, and, when practicable and convenient, in a public hospital, or other charitable institution, is to be preferred. You will of course consider yourself as authorized, at your discretion, to accept more favorable terms, should any such be offered. But it is not to be understood that the charge of seamen is to be given, under all circumstances, to the lowest bidder. On the contrary, when from the non-existence of public institutions, or their unwillingness to provide for them, it becomes necessary to resort to private accommodations, you will endeavor to select and stipulate with those who, from their professional reputation and private worth, you shall believe are best calculated to render the services required.

"By regulations prescribed in 1821, for the application of the fund created by the act of the 16th July, 1798, the persons to whom relief is to be extended, are seamen laboring under diseases and infirmities which are not declared incurable. The same regulations limit the term of relief to four months. The present state of the fund renders it necessary that these regulations should continue.

242. Hospital Tax, for the relief of sick and disabled seamen, chargeable on the crews of Registered Vessels, from the time a vessel enters from a foreign port—or, in case of subsequent engagements of seamen, from the date thereof—so as to include any interval from such time until the vessel may enter again from a foreign port, or until any be discharged, if sooner discharged: *C's cir. 10th November*, 1821; V. 2, pp. 150, 151.

ADDITIONAL RULES FOR COLLECTION OF TAX, from crew of Registered Vessels;

"Seamen employed in Vessels engaged in the Fisheries, are not entitled to relief from the Hospital Fund—inasmuch as by a decision of the Comptroller of the Treasury, seamen so employed are not subject to the contribution imposed by the act.

"In the execution of your agency, you will take care that no one is admitted as a charge upon the fund without your previous approbation, or continued for a longer period than their condition requires; and that persons having abandoned the profession of seamen, and from a long residence on shore acquired a right to municipal provision, shall not enjoy its benefits. All charges incurred will be paid quarterly, and supported by duplicate vouchers in such form as to enable you to furnish all the details contained in the Quarterly Abstract required to be transmitted to the Comptroller of the Treasury [meaning the 1st Auditor*] with your accounts.

"To remove any erroneous impressions which are entertained in relation to the nature of the seamen's fund, and to promote its just and economical administration, it will be proper to make known that the fund being insufficient for its object, the sum at the disposal of the Government is to be considered as auxiliary to the provision made by the municipal authorities, rather than as a full compensation [*provision*] for the relief which is due to their wants. You will therefore cause it to be understood that the fund is nearly exhausted, and explain to all concerned that, as its only resources are limited to a contribution of *twenty cents per month* from the wages of seamen, it is scarcely adequate to meet the temporary provision now authorized, upon the most frugal scale of expenditure.

"Seeing that the fund is not derived from the bounty of the Government, that means so limited and so inadequate to the necessities of a sea-faring life could never have been designated to supersede every other provision, and relieve the municipalities upon which seamen are cast from the obligation of contributing something to their relief, it is confidently hoped that charitable institutions and individuals everywhere will the more readily incline to render the aids required, upon terms which will enable the President to apply the means at his disposal in such way as best to secure the benefits, which it is the design of the act partially to provide.

"As this disposition has been made upon a full consideration of the object and capacity of the fund, of the equal claim of those who contribute to its support in every part of the Union, and the allowances every where are granted under the same rules, and the same compensation given for the same services as nearly as the different rates of subsistence will permit, you will let it be understood that no deviation from the terms proposed will be accepted: should these be wholly rejected at any place, the authorities charged with the care of the poor and suffering will make such provision for seamen as in other cases, and the allowances herein proposed will be made to them for such aid."

[CIRCULAR—*supplemental to the above.*]

"Instead of the separate charges heretofore authorized for professional services and medicines used in the relief of sick seamen, it is deemed proper to substitute an allowance which will cover both. An addition of ten cents per diem to the usual charge for medical services, it is believed, will be sufficient to compensate for the necessary medicines.

"In the arrangements for the following year, it is, therefore, desirable that you will, as far as possible, stipulate with the Physician for the supply of medicines on the terms stated, subject to the same restrictions in regard to time and aggregate allowance as are prescribed in the adjustment of professional services. Should your efforts to negotiate such an arrangement with the Physician be ineffectual, it may be in your power to accomplish it through an apothecary, and you will endeavor to do so.

"Failing in that also, your disbursements for medicines during the longest period of relief must not exceed five dollars for each patient; and for any period short of four months, not more than five cents per day can be authorized. The usual addition of twenty-five per cent. on these rates will be allowed in ports south of the Potomac.

"This is to be regarded as the maximum, but it is hoped you will be able to effect an arrangement on more favorable terms.

"TREASURY DEPARTMENT, *27th May*, 1841." "T. EWING, *Secretary of the Treasury.*"

[*FORM OF ACCOUNT RENDERED TO 1ST AUDITOR.]

Abstract Quarterly Return ending the of Expenditures out of the Marine Hospital Fund, at the Port of by Collector and Agent.

No. of Voucher.	Names of Seamen charged on the fund.	Time of admittance.	Time of discharge or death.	In what way accommodated in hospital, or otherwise.	Time provided for.	Rate of compensation for board and nursing per week.	CLASSIFICATION OF EXPENDITURES.						Total expenditure.
							Amount paid for boarding & nursing.	Amount paid for medical services.	Amount paid for medicines.	Amount paid for passages and travelling expenses.	Amount paid for funeral expenses.	Amount paid for clothing.	

—the same, under temporary, as permanent Certificates and Licenses.

243. Hospital Tax, chargeable on the crew of a vessel trading under *temporary* Registry, or Enrolment, or License, is to be levied and retained in like manner as when trading under *permanent* ones: *C's cir. 10th November*, 1821; V. 2, p. 152.

—as to crew on steamboats, what?

244. On what part of the crew of a Steamboat is it proper, or customary, to levy the Hospital Tax? *C's cir. 24th November*, 1829; V. 3, p. 37, (answered, No. 246 *post*.)

—as to crews on all vessels employed in trade on the Lakes and in the Northwestern Districts of the U. S. the Tax is for the first time levied on them:]

245. The Comptroller says, that, "according to the decisions of Messrs. Secretaries Wolcott and Gallatin, the act of 16th July, 1798, requiring a Marine Hospital Tax, at the rate of 20 cents per month, to be retained out of the wages of seamen on board registered vessels of the United States, and vessels Licensed for the coasting trade, was not to be considered applicable to the District of Champlain; and, of course, not to the other Northern and Northwestern Districts of the United States." He adds: "The present Secretary of the Treasury entertaining a different opinion of that law, Collectors are requested, upon the receipt of this communication, to commence collecting the Tax in said Districts." To assist them in carrying these instructions into effect, the *forms* of Hospital Books, and quarterly returns of accounts for settlement, are prescribed: *C's cir. 3d Mar.*, 1830; V. 3, p. 51.

—as to those engaged on steamboats, all pay:—

246. It is decided that the following persons employed on board of steamboats, are liable to the Hospital Tax, viz: the Captains, the Engineers, the Firemen, and, generally, all persons whose duties are connected with the navigation of such vessels, or perform service in the boats attached to them, and receive wages: *C's cir. 25th June*, 1830; V. 3, p. 63.

—and those on Keelboats trading to New Orleans.

247. Hospital Tax is not required from hands employed on Keel Boats not trading with New Orleans; nor are they entitled to the benefit of that Fund: *C's cir. 5th June*, 1833; V. 3, p. 401.

When no tax is received in a quarter, notice, &c.

248. Notice is required to be given by Collectors to the First Auditor at the close of each quarter in which no payments of Hospital Tax have been made, to save the transmission of a blank abstract: *C's cir. 28th May*, 1836; V. 3, p. 527.

Collection of Tax is suspended for one year, and an appropriation substituted, and the benefits extended.

249. According to the act of 3d March, 1837, "providing for certain harbors, &c," the collection of Hospital Tax is required to be suspended for one year, from the 1st April, 1837; during which year the usual expenditures for sick and disabled seamen are provided by an appropriation of $150,000; of the benefits of which, seamen in the United States service, and boatmen, who were not entitled to relief from the Hospital Fund before, shall participate during the year: *S's cir. 13th March*, 1837; V. 3, p. 125.

[*Same subject.*]

250. The suspension of the Hospital Tax, as above stated, is also notified by the Comptroller: *C's cir. 28th March*, 1837; V. 3, p. 565.

Collection of Tax resumed:—

251. The Collectors are informed that the collection of Hospital Tax is to be resumed on the 1st April, 1838, as it was under the regulations heretofore existing: *C's cir. 26th March*, 1838; V. 3, p. 603.

Receipts of, during suspension, a bonus to masters of vessels.

252. Masters of vessels are exonerated from any accountability for the payments of Hospital Tax that may have been made to them by their crew during the year of suspension by law: *C's cir. 6th April*, 1838; V. 3, p. 607.

253. In pursuance of the act of 1st March 1843, amendatory of the "act of 16th July, 1798, for the relief of sick and disabled seamen," Collectors are required to levy the Hospital Tax, and the penalties prescribed by said act, on Masters, Owners, and Seamen of Registered vessels employed in carrying on the Coasting Trade, (24) and to account for the same, as in other case of Hospital Tax collected under former instructions: *S's cir. 15th March*, 1843; V. 3, p. 298.

Hospital Tax extended to Masters and Owners of Registered vessels in the Coasting Trade. [*See note below.*]

SECTION 4.

Of the Revenue Cutter System—embracing the due enforcement of the Revenue Laws, and the Quarantine Regulations, in the ports, and on the coasts of the United States—the quarterly returns connected therewith—and the annual inventory or property schedule of Revenue Cutters, &c.

254. The superintendence of the Revenue Cutter service, (as a branch of the Revenue System) is entrusted to Collectors; who are instructed as to the management, and economy of supplies, of the Revenue Cutters in their respective Collection Districts—and said collectors are made acquainted with the instructions given to the Commanders of Revenue Cutters respecting their duties as officers of the Customs, these being the "SENTINELS" of both the *foreign* and *coasting* trade, under the immediate direction of Collectors—1st, in guarding the Revenue Laws from infractions, either on the coast, or in the Bays and Rivers, previous to the anchoring of vessels in the harbors of their destination, and making seizures of vessels committing breaches of the law; 2d, in boarding vessels, and demanding an inspection of their manifest within four leagues of the coast; 3d, in preventing the landing of goods, or their transfer to other vessels, before making regular entry, by either of which modes of procedure smuggling is generally practised: Of all which particulars, the said Commanders of Revenue Cutters are required to keep a faithful record or journal, and to make a *monthly* return to the Secretary of the Treasury of an abstract thereof: *S's cirs. 1st and 4th June*, 1791; V. 1, pp. 78 to 88.

REVENUE CUTTER SERVICE:— Superintendence of, entrusted to Collectors:

255. Collectors are also entrusted with the payments to the Officers and Crew of Revenue Cutters, (making up the entire agency for that service,) of which a quarterly return is required to be made according to *form* transmitted: *S's cir. 8th July*, 1791; V. 1, p. 89.

—also the pay and rations of Officers and Crew.

256. Collectors are informed what are the component parts, and rates, of rations to be allowed to Officers and Crew of Revenue Cutters; and 9 cents is established as the equivalent to be allowed for every ration not drawn: *S's cir. 21st September*, 1791; V. 1, p. 95.

[*Same subject.*]

257. Further regulations are prescribed respecting the rations of men in the Cutter Service, being an increase to 12 cents allowed in lieu of every ration not drawn: *S's cir. 17th November*, 1791; V. 1, p. 99.

[*Same subject.*]

(24.) Such employment of Registered Vessels is contrary to law, nevertheless; unless the presumptive fact supposed by this act be a positive repeal of former instructions, if such supposition may be considered as a positive recognition of such employment.

Collectors to regulate their movements:—

258. The authority for directing the "movements" of Revenue Cutters, is specifically conferred on Collectors: *S's cir. 2d February*, 1792; V. 1, p. 103.

—to give written furloughs:—

259. Officers of Revenue Cutters are not to absent themselves without a *written* furlough from the Collector of the District: *S's cir. 21st February*, 1792; V. 1, p. 106.

—keep cutters in repair:—

260. Collectors may keep Revenue Cutters in proper repair without consulting the Secretary of the Treasury: *S's cir. 19th June*, 1794; V. 1, p. 158.

Re-adjustment of rations proposed.

261. Collectors are requested to ascertain with precision what rates, per ration, could be established for a comfortable supply of articles composing a Seaman's ration in the Cutter Service, without interfering with contracts already existing: *S's cir. 19th June*, 1794; V. 1, p. 158.

Quarantine regulations by U. S. and State authorities, to be executed by Cutters.

262. The act of the last Session, "relative to quarantine," is transmitted to Commanders of Revenue Cutters and to Collectors, who are jointly requested to co-operate with the State authorities in giving full effect to its provisions, and also to any regulations established by State laws on the subjects mentioned: *C's cir. 28th June*, 1796; V. 1, p. 133.

Repairs of cutters and monthly pay to crew.

263. A report is called for from Collectors on sundry points relating to necessary repairs of Revenue Cutters, and the monthly pay necessary to secure the service of competent seamen on board: *S's cir. 14th July*, 1796; V. 1, p. 175.

Flag or Ensign of Cutters.

264. An ensign and pendant, as a distinctive Flag for Revenue Cutters, is prescribed, with a sample transmitted to Collectors, to provide the same: *S's cir. 1st August*, 1799; V. 1, p. 200.

Quarantine regulations to be rigidly enforced.

265. Collectors are required to continue to enforce the health or quarantine laws and regulations enacted by State authorities, in which Captains of Revenue Cutters are required to co-operate: *S's cir. 25th May*, 1805; V. 1, p. 237.

Pay of Officers and men, adjusted by that of Officers in the Army, and that of Mariners in the Navy.

266. To correct certain *variations* in Collectors' accounts of 20 to 37½ cents per ration to Officers of Revenue Cutters, they are informed, that the Collection law of 2d March, 1799, provides the same subsistence for Captains, Lieutenants, and Mates, as are granted by law to officers of the same grade in the Army; and for the Crew, the same as for Mariners in the Naval Service—with special instructions relating thereto: *S's cir. 10th May*, 1810; V. 1, p. 307.

Instructions to Officers of Revenue Cutters remodelled and enlarged.

267. The length of time that has elapsed, and the many changes which have taken place in regard to the Revenue Cutter Service, since the first general instructions on that subject, (of the 1st and 4th June, 1791,) are alleged as reasons for issuing new instructions at this time, (which nevertheless are nearly a literal transcript of the former,) adding, that "besides the laws particularly referred to, the Commanders of Revenue Cutters should make themselves acquainted with all the Revenue Laws which concern *foreign* commerce and the *coasting* trade:" *S's cir. 13th July*, 1819; V. 2, pp. 108 to 111.

Pay to Officers increased.

268. As, by the Collection law of 2d March, 1799, the officers of Revenue Cutters were allowed the same rations with officers of equal rank in the army, &c., the act of 2d March, 1827, making an additional allowance to officers of the army, entitles the officers of Revenue Cutters to a like advance: *S's cir. 27th June*, 1827; V. 2, p. 187.

Further instructions respecting the organization, supplies, and quarterly accounts of expenditures, for Revenue Cutters.

269. Further general instructions, with the approbation of the President, are issued to Collectors having the superintendence of Revenue Cutters, for their own government and that of commanders of the cutters—giving a detailed list of the grades of Officers, (that of Warrant officers being for the first time mentioned) seamen, armament, and ammunition for a limited time; also provisions, modes of supply, &c.; with a *form* of the quarterly account of expenditures to be returned to the Treasury for settlement: *S's cir. 17th December*, 1829; V. 2, p. 232.

Digest of Revenue Laws.

270. Gordon's Digest of the Revenue Laws is transmitted for the use of Commanders of Revenue Cutters: *S's cir. 21st May*, 1831; V. 2, p. 269.

Officers of the Navy to be hence excluded from the Cutter Service.

271. Experience having shown that the employment of Officers from the Navy, in the Revenue Cutter Service, is liable to objections, all such officers will cease to be so employed after the 30th April next, and the vacancies be filled from other sources; those now in the service and not of the Navy having preference according to fitness: *S's cir. 17th January*, 1832; V. 2, p. 282.

Uniform of Officers and men.

272. The uniform dress of Officers and Seamen of Revenue Cutters is prescribed according to description given: *S's cir. 21st July*, 1834; V. 3, p. 17.

Practice of Officers retaining, or drawing Seamen's wages forbidden.

273. Information having been received, that officers in command of Revenue Cutters frequently retain a portion of seamen's wages in their own hands, and draw wages accruing to seamen who have absconded, for the portion of the month transpiring before their desertion—such practices are henceforth forbidden, under the supervision of the Collectors: *S's cir. 7th May*, 1835; V. 3, p. 79.

Reduction of Cutters contemplated.

274. A scheme for reducing the number of Revenue Cutters is suggested by the Secretary, who asks the views of Collectors thereon: *S's cir. 20th July*, 1835; V. 3, p. 80.

Quarterly return of Pay Roll.

275. A Quarterly transcript of the Pay Roll of the Revenue Cutters is required to be returned to the Secretary of the Treasury: *S's cir. 12th November*, 1835; V. 3, p. 82.

Pay of Officers regulated by law.

276. The attention of Collectors is called to the act of 2d July, 1836, regulating the compensation of Officers of Revenue Cutters: *S's cir. 9th July*, 1836; V. 3, p. 105.

Pay of Crew to be made by an Inspector of the Customs.

277. Regulations are further prescribed, in regard to the monthly payments to the Crews of Revenue Cutters, by an Inspector of the Customs, to be duly observed in the presence of the Commanding Officers of the Cutters: *S's cir. 24th August*, 1839; V. 3, p. 213.

Reduction of expenditures for Cutters proposed.

278. A cursory examination of the items of accounts has satisfied the Secretary of the Treasury, that a large portion of the expenditures on account of Revenue Boats is wholly

unnecessary; which of course call for corresponding reductions, as specified to Collectors in the form of interrogatories: *S's cir. 3d August*, 1841; V. 3, p. 251.

Revised general regulations of the Cutter Service.

279. The General Regulations heretofore established for the government of the Revenue Cutter Service having been revised and modified, to adapt them to progressive legislation and experience, *a copy thereof*, with forms of quarterly abstracts of disbursements for the service—muster and pay rolls of Officers and Crew—advertisements for Rations—agreements with Contractors—daily proportion of rations for a week—articles of engagement in the Cutter Service—and *form* of Journal or Log Book, &c.—are transmitted to Collectors and Commanders of Revenue Cutters, for their government: *S's cir. 1st November*, 1841; V. 3, pp. 256 to 276. (25.)

Furniture—superintendence of repairs—monthly journal—neglect of duty, &c.

280. Of furniture allowed for Cabin and Ward-room of Revenue Cutters—compensation disallowed to officers for superintending repairs—monthly journals of Cutters to state the names of officers, their daily attendance, their absence or sickness—neglect of duty to commerce against illegal importations complained of; cutters being too commonly at anchor in port, instead of being in motion in the channels of navigation through which Vessels arrive, &c.: *S's cir. 19th November*, 1842; V. 3, p. 284.

Force on board—and pay to petty officers and crew.

281. To establish uniformity in the force employed on board of Revenue Cutters, and equality in the compensation allowed to the petty officers and the crew, the rates, respectively, are prescribed: *S's cir. 10th May*, 1843; V. 3, p. 315.

Compensation of servants, go to their owners.

282. The compensation of servants employed on board of Revenue Cutters must be settled with their owners, and their receipts and vouchers rendered to the First Auditor: *S's cir. 5th June*, 1843; V. 3, p. 318.

Return of Annual Inventory of Revenue Cutters.

283. (The annual transcript of the Inventories of Revenue Cutters is required to be returned to the Secretary of the Treasury at the end of each year: *S's cir. 12th November*, 1835; V. 3, p. 82.)

SECTION 5.

Of the system of Commerce and Navigation, (in time of peace,) embracing the Custom-house entries of Vessels, Imports, Exports, and Tonnage—with exhibits of manifests of cargoes and Marine Papers, and making registry of Aliens that arrive and report for naturalization, &c:—Also the quarterly returns connected therewith, respectively.

Vessels arrived; entry, delivery of marine papers, manifests, &c.

284. On the arrival of a vessel in port, her commander is required to make *entry* at the Custom-house, deliver her Marine Papers, pay her *tonnage*, and deliver a *manifest* of her cargo to the Collector: *C's cir. 1st December*, 1789; V. 1, p. 1.

(25.) A revised and enlarged edition of these General Regulations was issued by the Secretary of the Treasury, dated the 1st November, 1843, which will be found in the APPENDIX marked No. III.

285. The actual admeasurement of Foreign Vessels, on their arrival in port, to ascertain their tonnage, cannot be dispensed with by relying on their foreign registry for the amount of their tonnage; it being shown by our rules of admeasurement to be greater than it is by foreign admeasurement: *S's cir. 22d December*, 1789; V. 1, p. 38.

On arrival, the admeasurement of foreign vessels is indispensable:

286. The admeasurement of Foreign Vessels must be made on their arrival, whenever tonnage duties accrue on them: *S's cir. 21st September*, 1791; V. 1, p. 97.

—must be reported for duties:

287. Certain Foreign Vessels entitled to the benefit of the act of 31st May, 1830, partially abolishing tonnage duties, are not subject to admeasurement on entry in a port of the United States: *C's cir. 16th March*, 1833; V. 3, p. 371.

—dispensed with by repeal of duties.

288. Whenever a vessel arrives in ballast, or without goods subject to duty, the fact, in either case, must be made of entry by the Collector in his Tonnage Abstract: *C's cir. 16th February*, 1790; V. 1, p. 15.

Arrivals in ballast, &c., to be noted in tonnage abstract.

289. Instances have occurred in which vessels arriving in certain ports have been permitted by Collectors to *depart* with their cargoes for other ports, after receiving the duties on the goods by estimates formed from the invoices, or from statements of the master, instead of being formed from the *actual* guaging, weighing, and measuring after *landing* the goods; the practice is a violation of the law, and injurious to the Revenue; by the last Collection law, a merchant may carry his goods from one District to another, *paying* the duties, in each district, on the goods *actually landed* in each: if vessels bound to other places put into a different District, the mere *securing* there the duties to be paid in the District for which the goods are destined, may be done by estimation as prescribed by law in such cases; but no estimation, without *actual landing, guaging, weighing, measuring*, &c., is to be accepted as final, where the duties are to be paid: *S's cir. 13th May*, 1791; V. 1, p. 72.

Vessels are sometimes permitted contrary to law, to enter, pay duties, and clear out for other ports, without unlading cargo, and making regular estimate of the duties, &c.

290. Vessels entering a port from distress of weather, &c., and compelled by disability to transfer their cargoes to other vessels, shall not be required to pay tonnage duty—but their cargoes must be entered, pay duty, and be entitled to drawback on re-exportation, as in other cases: *S's cir. 12th October*, 1792; V. 1, p. 129.

Vessels entering in distress, pay duties on goods, but not on tonnage.

291. (Vessels and their cargoes, captured and brought into our ports as prizes to French privateers and vessels of war, may be admitted under the same regulations and conditions as other vessels, paying the like duties, &c.; but not so in regard to prizes of other belligerants, that being against the treaty stipulations with France: *S's cir. 30th May*, 1793; V. 1, p. 140.)

Entry of French prizes granted privileges *not* conceded to those of other belligerants:

292. (Reference is made to the aforesaid decision of 30th May, 1793, giving privileges to French privateers in ports of the United States, which is now rescinded, as being contrary to the restrictions of the 22d article of our treaty with France, and the 24th article of our treaty with Great Britain: *S's cir. 30th June*, 1796; V. 1, p. 174.)

—aforesaid decision is rescinded.

293. Collectors are informed that Aliens are admitted into the United States under certain restrictions, by the Alien act (of 1798) just passed; and rules are hereby prescribed for the government of Collectors under that act, by which they are required to make certain

Aliens are restricted in their admission into the U. S. by the Alien act;

discriminations between aliens arriving in port; and to make returns thereof to the Department, according to *forms* transmitted. *C's cir. 13th July*, 1798; V. 1, p. 157.

—their registry, naturalization, residence, &c:

294. So far as it is the duty of Collectors to attend to the execution of the act of 18th June, 1798, respecting the *naturalization* and *residence* of Aliens in the United States, certain rules and regulations are transmitted, with *forms* prescribed, respecting their *registry*, and the certificates thereof: *C's cir. 19th September*, 1798; V. 1, p. 161.

—deportation of paupers from other countries, for the U. S.

295. Consuls and Commercial Agents are requested to contribute information, in pursuance of a resolution of the Senate, respecting the *deportation* of *paupers* from Great Britain and other countries, for the United States: *S's cir. 7th July*, 1836; V. 3, p. 104.

Quarantine and health regulations abroad, oppressive.

296. The Quarantine laws of European Nations being very oppressive, regulations are prescribed by the Secretary of the Treasury, for the government of Collectors, in providing outward bound vessels with Health Certificates: *S's cir. 15th July*, 1801; V. 1, p. 205.

[*Same subject.*]

297. Collectors are required to continue to enforce the Health or Quarantine laws and regulations enacted by the several States: *S's cir. 25th May*, 1805; V. 1, p. 237.

Vessels are still improperly permitted to enter, pay duties, and depart without unlading goods.

298. Vessels are still, to some extent, in violation of law as well as of the instructions of the Secretary of the Treasury of the 13th May, 1791, permitted to enter, and after paying duties on their cargoes estimated by the invoices only, to depart for foreign or other ports without unlading their goods; which unlading is essential to a proper inspection thereof, and estimate of the duties in the district where they are paid: *C's cir. 24th November*, 1801; V. 1, p. 207.

Public armed vessels to report to Collector, on arrival in a district.

299. The Commanders of public armed vessels of all descriptions are required, on arrival in a district, to report to the Collector personally, or in writing through the Surveyor, or the Captain of a Revenue Cutter, the name of the vessel, her force, her country, and the port whence she arrived, according to the act "for the more effectual preservation of peace in the ports of the United States: *S's cir. 25th May*, 1805; V. 1, p. 237.

Private armed vessels of England not excluded by proclamation.

300. (Collectors are informed, that it was not the intention of the President's proclamation of the 3d July instant, to prohibit British merchant vessels from entering the ports of the United States; all such, even though they be armed, and have letters of marque, are to be admitted to entry, &c: *S's cir. 10th July*, 1807; V. 1, p. 249.)

All vessels arriving from abroad, to report in 48 hours.

301. All vessels (save those exempted by the 31st section of the Collection law) on their arrival from a foreign port or place, unless they depart within 48 hours, must make report in that period to the Collector, according to law, and conform to other requisites of the laws: *C's cir. 5th May*, 1808; V. 1, p. 240.

Fishing vessels exempt from entry and clearance for every trip during the embargo.

302. Fishing vessels may pursue their employment without being obliged to *enter* or *clear* at every trip, *during the embargo*, provided they comply, in other respects, with the injunctions of the law: *S's cir. 29th March*, 1814; V. 2, p. 41.

Foreign vessels may deposit their marine papers with their Consuls.

303. Commanders of foreign vessels may deposite their Marine Papers with their respective Consuls in our ports, except those of such nations as deny the same privilege to American vessels in their ports: *S's cir. 26th March*, 1817; V. 2, p. 72.

Vessels from abroad may go from district to district with portions of cargo, &c:

304. A vessel from a foreign port, having goods destined for different districts in the United States, may proceed from district to district for due entry and delivery at each, upon having given bond in the first port of arrival so to do: *C's cir. 5th August*, 1822; V. 2, p. 188.

—they may take other goods on board at the same time:

305. Such vessels, as aforesaid, may also, on unlading part of their cargo, at any such port to which they were destined, take other goods on board, to convey them, with the remaining foreign goods, to such ports of their original destination, &c: *C's cir. 15th October*, 1828; V. 2, p. 587.

—they are subjected by Collectors to irregular proceedings.

306. Vessels arriving from foreign ports with manifests of lading for different ports in the United States, are subjected by Collectors to very irregular proceedings, in different districts, which call for correction. (The irregularities not stated in the circular): *C's cir. 3d August*, 1839; V. 3, p. 763.

Vessels entering a port from necessity, exempt from ordinary regulations.

307. Vessels from foreign ports, putting into a district in the United States under stress of weather, or other disability, are exempt from the ordinary regulations in cases of importation, being entitled to the benefits of the 60th section of the act of 2d March, 1799: *C's cir. 5th August*, 1822; V. 2, p. 189.

Foreign vessels may complete their outward cargoes at different ports.

308. Foreign vessels outward bound, may proceed from one port in the United States to another, with ballast, or with parts of cargoes, to complete their cargoes thereat, without being considered as importing such goods: *C's cir. 15th November*, 1830; V. 3, p. 89.

British passenger boats on the Lakes may touch for landing and receiving, but not from port to port:

309. British passenger steam vessels on the Lakes may touch at American ports for landing and receiving passengers, and not be required to make Custom-house entry, or take out clearance; but they shall not be permitted to go from port to port in the United States, under the same privilege: *C's cir. 20th April*, 1833; V. 3, p. 389.

—aforesaid decision is rescinded.

310. The aforesaid instructions of the 20th April, 1833, are rescinded: *C's cir. 3d May*, 1833; V. 3, p. 393.

American vessels equipped in Canada, &c., subject to duty.

311. American vessels, on the Lakes, going to Canada to equip with cables, anchors, sails, &c., are wrongfully exempt from duty on those articles on their returns: *C's cir. 28th October*, 1836; V. 3, p. 553.

IMPORTANT CHANGE in the COMMERCE and NAVIGATION of certain foreign COUNTRIES with the UNITED STATES.

312. The Secretary of the Treasury gives instructions to secure uniformity in the execution of the 1st section of the act of the 1st March, 1817, "concerning the navigation of the United States," which says, "that after the 30th day of September next, *no* goods, wares, or merchandise shall be imported into the United States from any foreign port or place, *except* in vessels of the United States, or in such foreign vessels as truly and wholly belong to citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or

IMPORTANT CHANGE in the COMMERCE and NAVIGATION of certain foreign COUNTRIES with the UNITED STATES.

most usually are, first shipped for transportation: *Provided, nevertheless*, that this regulation shall not extend to the vessels of any foreign nation which has *not* adopted, and which shall *not* adopt, a similar regulation.'' From a note in the said instructions, it appears that *Great Britain* and *Sweden* were the only nations which had already adopted similar regulations, the effects of which, and of the possible future adoption of them by other nations, the above act was intended to countervail. The Secretary remarks that "this *first* section of the act makes an important change in the commerce of such foreign nations with the United States, as have in force regulations of a similar nature.'' The Secretary then says, "to secure uniformity in the execution of this measure, and to render the *change* imposed by it as *convenient* to those whose interests are to be affected, as the provisions of the act will admit, the term "Country'' in the first section, is considered as embracing all the possessions of a Foreign State, however widely separated, which are subject to the same supreme executive and legislative authority.'' He adds, "The productions and manufactures of a Foreign State, and of its colonies, may be imported into the United States in vessels owned by the citizens or subjects of such a State, without regard to their place of residence within its possessions:'' *S's cir. 29th September*, 1817; V. 2, p. 78. (26.)

[*Same subject.*]

313. The definition of "Country'' by the aforesaid circular of the 29th September, 1817, is re-affirmed (by Mr. Secretary Forward) in reference to the execution of the same act of the 1st March, 1817, concerning the navigation of the United States: *S's cir. 6th July*, 1842; V. 3, p. 279.

(26.) The term "Country" (in reference to a different, but equally commercial subject) is differently defined by the Comptroller of the Treasury, in his circular of the 14th April, 1819, Vol. 2, p. 17, in which he very properly restricts it to geographical limits—making England, Ireland, and Scotland, different Countries; as thus—speaking of the verification of Invoices, he says—"It has been supposed by some, that, in case there be no American Consul at the port of shipment, the verification might be made before a Notary Public, or other officer duly authorized to administer oaths;" but the *proviso* in the 8th section (of the act of the 28th April, 1818, supplementary to the Collection law of 2d March, 1799) will not admit of such a construction. It says, "if there be no Consul of the United States in the *Country* from whence the shipment of the goods, wares, or merchandise is made, &c." "According to the terms of the proviso, although there be no American Consul at the *port of shipment*, yet (says the Comptroller) if there be a Consul in the *Country* in which that port is situated, the Invoice must be verified before him. The sense (says he) in which the word Country, as used in the law, is to be understood, is, that England is one country, Ireland another, and Scotland, &c., another." Nay, the Comptroller, in all probability, might have construed the law, in this case, as taking the term *Country* in yet a more limited sense, as synonimous with the *port* of shipment, inasmuch as it is not probable that the law meant to subject the merchants of any port where there is no resident American Consul, to the inconvenience of procuring the verification of a Consul resident at any distant port in the same sovereignty or Country in its largest sense. The very words of the proviso, taken with the qualification they obviously carry with them, would imply this—"*Provided*, that if there be no Consul of the United States in the Country [port] from whence the shipment of such goods, wares, or merchandise, is made, the oath hereby required shall be made before a Notary Public, or other person duly authorized to administer oaths, whose official character shall be certified by a Consul of a nation at the time in amity with the United States, if there be one in such Country" [or port of shipment.] Now, the inconvenience of such a literal construction, under such contingencies, would tend to defeat the verification of Invoices in a multitude of cases—which is contrary to one of the most sterling rules of construction, viz: that a liberal construction shall be given, rather than defeat the essential object of a law by a rigid construction. This freedom of construction has indeed been practised by the Secretary of the Treasury, under another adverse contingency that tended to defeat this *proviso*, by substituting, of his own authority, another mode of verification not hinted at by the law, but essential in the cases presented to give effect to the law itself. It occurs in the same circular, where the Comptroller goes on to say—"It having been intimated to the Treasury, that by the laws of England the Consuls of the United States, resident therein, could not administer oaths, the Secretary of the Treasury in the circular communication [of the 26th March, 1819, Vol. 2, p. 100,] already alluded to, has made the following regulation. 'In all cases where, by the municipal laws of the Country in which they [our Consuls] exercise their functions, they are restrained from administering oaths, the verification required by the *eighth* section of the act may be made in the *presence* of the resident Consul, before any magistrate duly authorized to administer oaths; and such Consul shall certify, not only the official character of the officer, and that the oath was administered in his presence, but that the person to whom it was administered is of respectable character, and who, according to the provisions of the said act, ought to verify the said Invoices.'"

Coasting Trade explained, with exceptions.

314. The Secretary of the Treasury defines what constitutes a "coasting trade between different Districts by vessels not licensed as Coasters," in reference to the tonnage duty they are liable to—and states two cases of vessels going from one District to another, which do not constitute a trading between those districts, and therefore they do not incur the *alien* tonnage duty: but he states a third case, in which a vessel not so licensed takes a freight in one District to be delivered at another; which, he says, is to be deemed liable to the rate of foreign tonnage, as carrying on a trade between the Districts without a License so to do: *S's cir. 23d December*, 1789; V. 1, p. 39.

Coasting regulation for American produce, &c., from the Mississippi river.

315. Regulations in great detail, are given by the Secretary of the Treasury, with the approbation of the President, concerning the Mississippi trade in articles of the growth or manufacture of the United States, destined from that river coastwise to any port or place in the United States—(entitled to be free of duty under certain qualifications)—with a *form* of a report and manifest required of each cargo: *S's cir. 27th August*, 1802, V. 1, p. 217.

Atlantic Coast divided into two Districts, as to coasting trade.

316. For the more convenient regulation of the Coasting trade, the sea coast and navigable rivers of the United States are divided into "TWO GREAT DISTRICTS;" relating to which, instructions and regulations are prescribed for the observance of Collectors: *C's cir. 14th April*, 1819; V. 2, p. 10.

Registered vessels of the United States, entitled to a qualified coasting trade.

317. A Registered vessel of the *United States* arriving from a foreign port, is entitled to a qualified Coasting trade, immediately connected with her foreign trade—that is to say: upon "unlading a part of her cargo at the port of arrival, she has a legal right, in her character as a *registered vessel*, to take goods on board at such port, for the purpose of conveying them with the remaining foreign goods to some other port of the United States;"—but there she will be liable to the payment of tonnage duties at both ports. In such cases a separate and distinct manifest of the goods taken on board at the first port of arrival is to be made out, and be certified by the Collector: *C's cir. 15th October*, 1828; V. 2, p. 589.

Certain oath dispensed with, in reference to cargo, &c.

318. The oath required of commanders of vessels, clearing out with a cargo, in the Coasting trade, that the duties thereon had been paid, *is dispensed with*, in relation to merchandise on which the duties have been repealed;—said decision having reference to articles on which the Internal Tax has been repealed: *C's cir. 15th November*, 1830; V. 3, p. 92.

Regulations evaded on the Lakes.

319. British vessels are wrongfully permitted, by Collectors, to evade the regulations of the Coasting trade on Lake Ontario: *C's cir. 15th August*, 1837, V. 3, p. 567.

[*Same subject.*]

320. What is the practice, inquires the Comptroller, respecting duplicate manifests of cargoes on board of vessels engaged in the Coasting trade on the Northern Lakes: *C's cir. 16th July*, 1839; V. 3, p. 757.

Trade between Mobile & N. O. by bays and rivers, not coasting.

321. The navigation between Mobile and New Orleans, by inland bays and rivers, is not considered to constitute a Coasting trade, or "sailing coastwise"—therefore the transportation of slaves is not prohibited by that route: *C's letter to Surveyor at Port Pontchartrain, 21st April*, 1840; V. 3, p. 807.

STEAMBOAT NAVIGATION.

322. A circular (not in this collection) is addressed, thro' the hands of Collectors, to masters of steamboats, the purport of which is not stated: *S's cir. 15th July*, 1824; V. 2, p. 146.

Bursting of steam boilers, and other disasters of steam vessels

323. In pursuance of a resolution of the House of Representatives, certain interrogatories are enclosed to Collectors respecting the *bursting* of steam boilers;—[also blank *forms* and *interrogatories* on other subjects not specified, nor copies of the said forms and inclosures preserved, by which only could this circular be understood in these respects:] *S's cir.* 1*st August*, 1830; V. 2, p. 248.

[*Same subject.*]

324. The Department not having obtained all the information desired, in relation to the bursting of the boilers of steam vessels, a further series of interrogatories is transmitted to Collectors, with a request to have the desired information communicated by the meeting of Congress: *S's cir.* 12*th October*, 1831; V. 2, p. 276.

[*Same subject.*]

325. A further effort is made, by the Secretary of the Treasury, to obtain the desired information about steam navigation and the bursting of boilers—transmitting a blank *form* for embodying the information asked: *S's cir.* 31*st October*, 1831; V. 2, pp. 278, 279.

[*Same subject.*]

326. In pursuance of a resolution of the House of Representatives of the 29th June, 1838, the Secretary calls on Collectors, Naval Officers, and others, for information, under various heads, as per *form* transmitted, touching the disasters of every kind happening to vessels navigated by steam, to enable him to make a report thereon to the next session of Congress: *S's cir.* 12*th July*, 1838; V. 3, pp. 168 to 172. (27.)

(27.) The circular of which the above is an abstract is of such importance as to justify its insertion entire, with the interrogatories prescribed by the resolution of the House of Representatives.

[CIRCULAR.—*To the respective Collectors of Customs, and to the Surveyors of certain Ports.*]

"TREASURY DEPARTMENT, *July* 12, 1838.

"SIR: I have to call your especial attention to the inquiries contained in the annexed resolution of the House of Representatives, passed on the 29th ultimo, and to request that you will promptly adopt such measures as you may deem best adapted to obtain the information asked for, under each branch of the resolution. As the object is one of peculiar interest to the community at large, it is confidently expected by the Department that no pains will be spared by you to procure as precise information upon the respective points desired, as the nature of the case will admit.

"The information called for under the first and eighth branches of the resolution, you will please to give in tables, according to the forms transmitted with this circular.

"The information called for under the second, third, fourth, fifth, sixth, and seventh branches of the resolution, will be expected to embrace such accidents only as have occurred within your own district. It is particularly requested that, where accidents have occurred, you will collect as full and precise information as possible of the structure of the machinery used, of the rate at which the boats were proceeding, if under way, when the accidents happened, and of the causes of the explosions and other disasters.

"Under the ninth head, you will notice any improvements in the construction of steam engines or steamboats which have been recently introduced, together with any rules or plans for the regulation of said boats or their crews, which you may deem useful; also, a statement of such legislative enactments as may appear to you to be necessary on the subject.

"I should be pleased to obtain your replies to these respective inquiries as soon as practicable.

"I am, very respectfully, your obedient servant,

"LEVI WOODBURY, *Secretary of the Treasury.*

"P. S. Should you find it impracticable to obtain seasonably the information requested without employing a special agent for the purpose of assistance, you are authorized to select a competent individual for the object, who may be allowed, for his services and expenses, a sum not exceeding five dollars a day for the time so employed."

"25TH CONGRESS—2D SESSION. CONGRESS OF THE UNITED STATES.

"IN THE HOUSE OF REPRESENTATIVES, *June* 29, 1838.

"On motion of Mr. SERGEANT—*Resolved*, That the Secretary of the Treasury be required to collect and report to Congress, on the first day of the next session, all the information that can be obtained as to the use of steam engines in the United States, and the accidents and loss of life or property which has attended their use; and, especially, that he ascertain and report:

327. The act of the 9th July, 1838, providing for the better security of passengers on board of steamboats, is required to be rigidly administered by Collectors, &c.: *C's cir. 14th July*, 1838; V. 3, p. 624. [Same subject.]

328. In pursuance of the act of 9th July, 1838, "to provide for the better security of lives on board of steam vessels," &c., further inquiries are made for the like information, as aforesaid: *S's cir. 28th August*, 1838; V. 3, p. 176. [Same subject.]

329. The Secretary repeats his request for information from Collectors respecting disasters to steam vessels: *S's cir. 1st October*, 1838; V. 3, p. 181. [Same subject.]

330. The number of passengers in a passenger vessel (of any description) shall not exceed the proportion of *two for* every *five* tons of the vessel; for exceeding which proportion a fine is incurred by the proprietors of $150 for each excess, if not over *twenty;* but if the excess of passengers above that proportion be over twenty, the vessel will also be forfeited to the United States: *C's cir. 14th April*, 1819; V. 2, p. 8. PASSENGER VESSELS—penalty for excess of passengers.

331. To correct the misapprehension existing in some ports, that the rule of computing *two children* as one passenger, according to some State laws, is applicable to the act of 2d March, 1819, "regulating passenger ships and vessels," and restricting the number of passengers per ton of such vessels, Collectors are informed, that every person, of whatever age, is to be deemed a passenger under said act, and that any departure from this, by increasing the proportion, incurs the penalty: *S's cir. 1st September*, 1831; V. 2, p. 272. [Same subject.]

332. To correct misapprehensions respecting the act of 2d March, 1819, "regulating passenger ships and vessels," the former instructions are repeated—restricting the number of passengers to *two persons* for every *five tons* of the vessel, and estimating each child or other person as a passenger: *S's cir. 22d June*, 1842; V. 3, p. 278. [Same subject.]

333. The attention of Collectors is particularly requested to the provisions of the act of 20th April, 1818, "for the punishment of certain crimes against the United States:" *S's cir. 7th May*, 1818; V. 2, p. 83. CRIMES AGAINST THE UNITED STATES—affecting revenue, &c.

"1. The whole number of steam engines in the United States; when and by whom they were constructed; where they are used; how long they have been used; their capacity or power respectively; and the purposes or uses to which applied; and whether high or low pressure.

"2. The explosions or other disasters which have happened to such engines; when and where; with as many of the circumstances attending the same as can be collected.

"3. The causes, as far as they can be ascertained, of such explosions or other disasters.

"4. The loss of life or property, or injury to person or property, which has ensued in each case, distinguishing the mode of injury, by burning, scalding, wounding, drowning, or otherwise.

"5. The disasters to steamboats, when, where, and how they have occurred, by explosion, collision, fire, or otherwise; the size, capacity, or burthen of the boats, their age, and where and by whom built.

"6. How such steamboats were manned; and whether intoxicating liquor was served out to, or permitted to be used by, the hands or persons employed on board the same.

"7. The names of the owners and masters or commanders of the boats to which such disasters have happened, and of the officers and crews thereof.

"8. In the case of boats to which no disasters have happened, the burthen and size of the same; when, where, and by whom built; and the names of the owners and masters, or commanders and engineers.

"9. Any such other information as may seem to him material. Attest: W. S. FRANKLIN, *Clerk*."

Smuggling—how to be counteracted.

334. A careful inspection of goods, and of the personal baggage of passengers, is required to be rigidly performed, to prevent smuggling: *S's cir. 5th June*, 1815; V. 2, p. 52.

[*Same subject.*]

335. Advices have been received of goods being shipped in England for Canada and Nova Scotia, with a view to be smuggled into the United States, which the Collectors on the frontiers are admonished to prevent by due vigilance: *S's cir. 10th May*, 1816; V. 2, p. 66.

[*Same subject.*]

336. Smuggling of their own adventures by officers and crew of vessels, is imputed to the remissness of officers of the customs in not boarding vessels immediately on their arrival, &c., which calls for remedy: *C's cir. 27th April*, 1819; V. 2, p. 54.

Seizures—quarterly return of, required:

337. Of all vessels, goods, wares, and merchandise, seized in a district during a quarter, for violations of Revenue Laws, an account or list, with the dates and circumstances of the seizures, certified by the naval officer, is required to be returned quarterly to the Treasury: *C's cirs. 16th February and 9th and 18th June*, 1790; V. 1, pp. 15, 16, 17.

[*Same subject.*]

338. The Secretary of the Treasury requires that a statement shall be made to him, forthwith, of the circumstances of every seizure that may have been made in each Collector's District for a violation of the Revenue Laws: *S's cir. 17th May*, 1790; V. 1, p. 55.

—of foreign spirits exported and relanded in the United States:

339. Foreign distilled spirits imported and regularly entered for re-exportation, are, if the same be *relanded* in the United States, liable to seizure and condemnation, though they may have been *bona fide* carried to a foreign market: *C's cir. 22d May*, 1793; V. 1, p. 51.

—of property, under Non-intercourse act:

340. The continuance, by Collectors, at some ports, to seize and take property, pursuant to the 3d section of the act of 2d March, 1811, called the Non-intercourse act, is improper: *C's cir. 10th June*, 1811; V. 1, p. 261.

—of goods, by land and by water, different:

341. The seizures of goods on land are to be separately *libelled* from those seized on navigable waters; the former being triable by jury, and the latter belonging to the Courts, (or bench): *C's cir. 5th June*, 1820; V. 2, p. 97.

—of vessel navigating under forfeited Registry:

342. In case of seizure, condemnation, and sale, of an American vessel in a foreign port, such vessel, continuing to be navigated under former registry, is subject to be *seized* and dealt with accordingly: *C's cir. 25th August*, 1823; V. 2, p. 276.

—coasting without license—penalty for:

343. Vessels engaged in the coasting trade, without being regularly licensed, incur the legal penalties: *C's cir. 8th March*, 1842; V. 3, p. 935.

—discretion to Appraisers and Collectors, in prosecuting frauds, by seizure and suit.

344. For the extent of the discretion reposed in Collectors to seize and prosecute goods for a violation of the Revenue Laws, reference is made to the act of the 28th May, 1830, which supersedes all previous acts inconsistent with it—under which the appraisers will ascertain "whether the packages correspond with the invoices"—and, when they do not correspond, "whether there be intent, by false valuation, or extension, or otherwise, to evade or defraud the revenue"—and the appraisers will excercise other responsible discretion, as stated; also, Collectors may *forbear* prosecution already commenced, if they become *satisfied* that there was no legal ground for it when commenced: *S's cir. 12th October*, 1830; V. 2, p. 254.

345. The Manifests of cargoes of imported goods are required to be delivered by masters of importing vessels to the Collectors of ports, who shall cause the same to be entered in their Impost Books, and otherwise dispose of them on file, together with the original entries of the consignees of the goods, and the estimates of the duties thereon: *C's cir. 1st December*, 1789; V. 1, pp. 1, 2. MANIFESTS OF IMPORTED GOODS—how disposed of by Collectors:

346. The Manifests of imported goods will be also received and disposed of, as aforesaid, by Naval Officers of the different ports of entry, to enable them to examine and check the quarterly accounts of duties received and rendered by Collectors: *C's cir. 18th December*, 1789; V. 1, p. 2. —to be received also by Naval Officers:

347. The Manifests are to be numbered, progressively, from the beginning to the end of the year, 1, 2, 3, &c., corresponding with the date of the entry of each Manifest so numbered: *C's cir. 28th April*, 1791; V. 1, p. 18. —to be numbered progressively, &c.:

348. The Secretary of the Treasury gives minute instructions to Collectors to correct misapprehensions entertained by many respecting the Manifests of imported goods, according to the 9th, 10th, 11th, and 12th sections of the Collection law of the 31st July, 1789: *S's cir. 11th June*, 1792; V. 1, p. 111. —misapprehension corrected respecting manifests:

349. The aforesaid instructions of the 11th June, 1792, are repeated verbatim, [possibly a duplicate of the above, still applicable to continued misapprehensions for a year after]: *S's cir. 11th June*, 1793; V. 1, p. 141. [*Same subject.*]

350. The original Manifests of cargoes of imported goods are required to be exhibited, on demand, to boarding officers of Revenue Cutters, when vessels arrive within 4 leagues of the coast of the United States, or incur certain forfeitures: *C's cir. 27th September*, 1819; V. 2, p. 46. Manifests to be exhibited to boarding officers 4 leagues at sea:

351. The Secretary of the Treasury, having reason to suspect the existence of extensive combinations for the illicit introduction of foreign goods from the adjacent British possessions, gives instructions to counteract the same, and, especially, requires a rigid examination and scrutiny of the *Manifests* of cargoes of vessels and other conveyances, arriving from those possessions: *S's cir. 31st March*, 1843; V. 3, p. 295. —manifests of cargoes arriving on the frontier, to be rigidly scrutinized:

352. The aforesaid instructions of the 31st March, 1843, relative to the examination of Manifests of vessels and other conveyances on the Northern frontier, having been neglected in sundry instances, those Collectors are admonished of the consequences of a repetition of neglect: *S's cir. 2d November*, 1843; V. 3, p. 324. —said instructions neglected, with threat of consequences.

353. As the consignees of imported goods make their appearance at the custom-house, and make their ENTRIES, the columns of the Collectors' Impost Books are to be filled up with the contents of the packages, and the amounts of duties on each package: *C's cir. 1st December*, 1789; V. 1, p. 1. ENTRIES OF GOODS by consignees, or importers, to be recorded in Impost Book:

354. Copies of entries made by merchants of goods liable to *ad valorem* duties, and of goods liable to *specific* duties, in ports where there is no naval officer, are required for the —copies of entries in certain cases, required for Comptroller:

—copies of entries in certain cases required for Comptroller:

use of the office of the Comptroller, as a security to the revenue: *C's cir. 28th October*, 1829; V. 3, p. 31.

—form of entry transmitted:

355. The *form* of an entry of goods by a merchant or importer, with a new principle or rule for estimating the cost of goods, transmitted for the use and government of merchants and Collectors: *C's cir. 26th December*, 1833; V. 3, pp. 422, 425.

—misapprehension corrected, and new *form* sent.

356. Misapprehension, in regard to the principle laid down, for estimating the cost of goods, in circular of 26th December, 1833, corrected, with another *form* of entry, and a tabular illustration appended: *C's cir. 15th January*, 1834; V. 3, pp. 429, 430.

—date of importation, before entry.

357. The arrival of a vessel in a port of entry constitutes the date of importation of her cargo: *C's cir. 8th March*, 1842; V. 3, p. 936.

Invoices — careful inspection of:—

358. Attempts to impose false or fraudulent Invoices on Officers of the Customs are to be detected and remedied by a careful inspection of the said Invoices: *C's cir. 31st May*, 1803; V. 1, p. 217.

—verification of—rule for:—

359. The verification of Invoices of goods purchased by a partner abroad of a commercial house in the United States, shall be made by said partner, at the port of shipment of the goods, before resident American Consul—or, if none in the country, before a notary public—and where American Consul resident is not permitted to administer oath, then before one authorized to administer an oath, in the presence of the Consul, who shall certify to the official character of him administering the oath, and of the respectability, and rightfulness to verify, of him making the oath: *C's cir. 14th April*, 1819; V. 3, pp. 16, 17.

—nominal discounts on, not allowed:—

360. (The *discounts* on Invoices, which it has been the practice in some countries to make, by reducing the prices to a *nominal* standard, cannot be allowed in the computation of duties: *C's cir. 14th April*, 1819; V. 2, p. 22.)

—aforesaid rule of verification suspended:—

361. The verification of Invoices, as required by circular of 14th April, 1819, is suspended until the 1st August following, and during the interval the verification shall be made by the partner in the United States: *C's cir. 10th May*, 1819; V. 2, p. 35.

—further suspended; and all fraudulent discounts disallowed:

362. The verification of Invoices, as aforesaid, is further suspended until the 1st September next;—in the mean time, no discount reducing the Invoices of goods below their real value is to be allowed in the computation of duties: *C's cir. 16th May*, 1819; V. 2, p. 37.

—further suspended, in part:

363. The verification of Invoices, as aforesaid, is further suspended, for the convenience of importations from beyond the Cape of Good Hope, until the 1st November next: *C's cir. 27th September*, 1819; V. 2, p. 45.

—verifications by Deputy Consuls, valid.

364. Invoices verified by Deputy Consuls and Vice Consuls appointed by the Consuls themselves, "may be admitted under the law:" *C's cir. 10th May*, 1820; V. 2, p. 90.

For want of Invoices, goods may be de-

365. In pursuance of the act of 1st March, 1823, "supplementary to the Collection law of 2d March, 1799," authorizing goods to be deposited in public warehouses at the risk of

owners until *Invoices* can be procured, &c., with certain discretion reposed in the Secretary of the Treasury to grant relief in the contingencies that may arise, and where no fraud has been intended, in the default of Invoices, instructions are given to Collectors for their government and co-operation: *S's cir. 19th June*, 1823; V. 2, p. 140.

posited, until procured:—

366. The Certificates of American Consuls resident at ports of shipment, which are required to be produced by importers, stating the value of the foreign currency in which the goods may be invoiced, are represented to have been dispensed with by Collectors of the Customs, which is contrary to instructions: *C's cir. 11th April*, 1834; V. 3, p. 465.

Consular certificate, with value of currency of port of shipment, improperly omitted:—

367. As the act of 3d March, 1801, requires the Invoices of all goods imported into the United States to be made out in the currency of the "place" or "country" from whence the importation is made, the Secretary interdicts the practice of making out Invoices from Porto Rico in Spanish dollars or gold, and requires that they be made out in the currency of the "place" or Island: *S's cir. 17th May*, 1834; V. 3, p. 10.

Invoices to be estimated in the currency of the place of shipment:—

368. Further instructions are given by the Comptroller, respecting the provisions of the aforesaid act of 1st March, 1823—pointing out the course to be pursued in cases in which goods imported are *not* accompanied with Invoices, or wherein the Invoices are informal: *C's cir. 28th December*, 1838; V. 3, p. 697.

—further instructions on the want, or defect of, Invoices:—

369. Representations having been made to the Department by Consuls abroad, of the non-compliance of foreign owners and shippers of goods to this country with the requirements of the law, and of regulations prescribed in circulars heretofore, in regard to the verification of Invoices, it becomes necessary to urge Officers of the Customs to increase their vigilance and rigidness in exacting a compliance with the provisions stipulated: *S's cir. 4th April*, 1840; V. 3, p. 225.

—further instructions on the verification of Invoices.

370. The Secretary directs that Licensed Vessels over 20 tons, arriving in a port where the Collector of the District does not actually reside, shall not be required to obtain a PERMIT to unlade, before breaking bulk for landing their cargoes: *S's cir. 16th April*, 1790; V. 1, p. 51.

PERMIT TO UNLADE CARGO:—not required in certain cases:—

371. Vessels laden with salt or coal, are not exempt from the regulation "limiting vessels laden with other descriptions of merchandise to *fifteen* working days for unlading," in any other way than to extend the time it may consume for unlading salt or coal: *C's cir. 26th October*, 1798; V. 1, p. 165.

—cargoes to be unladen in 15 working days, except salt and coal:—

372. It is asked of Collectors, whether in unlading vessels any delay occurs for the convenience of consignees, instead of the vessels, according to the true construction of the 36th and 56th sections of the Collection law of the 2d March, 1799: *C's cir. 30th August*, 1834; V. 3, p. 489.

—what delays in unlading vessels.

373. Different anticipations being entertained in regard to the amount of foreign goods that may be expected to be imported during the current year—some counting on an increase, and others on a diminution—the Secretary requests the most experienced Collectors to state

IMPORTATIONS—character and amount of, &c.:—

the views which their observation may enable them to take of the probable results: *S's cir. January 13th*, 1827; V. 2, p. 174.

—goods touching at a port, not considered as goods imported :—

374. In consequence of a complaint from the Russian Chargé, the Secretary instructs Collectors, that goods arriving in, or touching at, a port of the United States from one foreign port and destined for another, are to have every facility afforded them, consistent with the Revenue laws, without vexation, search, or injury: *S's cir. 16th February*, 1827; V. 2, p. 177.

—importation of body servants, if slaves, illegal.

375. Slaves accompanying their masters as passengers from foreign ports or places in the capacity of servants, *are deemed* to constitute "an importation of slaves" forbidden by law: *S's cir. 10th June*, 1833; V. 2, p. 317.

LETTERS & LETTER BAGS—to be delivered before breaking bulk:—

376. Letters, or Letter Bags, carried from one port to another, by coasting or other vessels, are required to be delivered at the Post Office, on arrival, before breaking bulk for landing goods: *S's cir. 23d July*, 1792; V. 1, p. 122.

[*Same subject.*]

377. Collectors are required to see that the letter-bags of vessels having any, are delivered at the Post Office before the vessels bringing them break bulk: *C's cir. 15th August*, 1826; V. 1, p. 449.

—oath respecting the delivery of:—

378. Oath, the form of, required of commanders of vessels, by the 17th section of the Post Office law of 3d March, 1825, in relation to delivery of Letter Bags, is required to be conformed to: *C's cir. 15th August*, 1826; V. 2, p. 449.

—additional instructions, in detail :—

379. An Officer of the Customs must take charge of Letter Bags before they leave the vessel, examine their contents in the presence of the master, and take therefrom all letters and packages directed to owners or consignees; and the remaining letters and packages must be replaced in the bags, which must be sealed up, and put in the custody of the master of the vessel, and by him be delivered at the Post Office, when a receipt will be given by the Postmaster or his agent, stating the condition of the seal; which receipt shall be delivered to the Collector when the master makes application to enter his vessel and make oath according to law:—This instruction is founded on the authority of the Custom-house Officers over *Letter Bags*, as well as al other articles, to examine them, and to seize the same under suspicion; hence letters and packages suspected of containing articles liable to duty, are also to be detained at the Custom-house, and notice thereof given to the parties: *S's cir. 10th August*, 1829; V. 2, p. 224.

—partly rescinded.

380. In conformity with the opinion of the Attorney General, "that so much of the aforesaid instructions of the 10th August, 1829, as requires masters of vessels to produce to the Collector a receipt from the Postmaster of the delivery of the Letter Bags at the Post Office, in addition to the oath required by the Post Office law of 1825, and as forbid the admission of a vessel to entry without producing such receipt, is unauthorized by law"—the same is hereby rescinded, and the residue of the instruction to remain in force: *S's cir. 9th August*, 1836; V. 3, p. 108.

381. The Secretary of the Treasury informs Collectors of the Customs, that by the 24th section of the Act "for Registering and Clearing vessels bound to foreign parts," they are required, before they take their clearance, to deliver MANIFESTS of their outward cargoes to the Collector of the Port from which they sail: *S's cir. 18th October*, 1789; V. 1, p. 14.

MANIFESTS OF CARGOES OUTWARD BOUND: —to be delivered to collectors before clearance:—

382. The Secretary of the Treasury gives instructions respecting the *form*, and the filling up, of Manifests of cargoes of vessels "outward bound:" *S's cir. 20th October*, 1789; V. 1, p. 21.

—form of manifest, &c.:

384. The Manifests of cargoes of exported goods are required to be delivered by the masters of vessels to the Collector, before clearance is granted; and these Manifests are to be carefully preserved, to enable the Collectors to make returns to the Treasury of the exports from their respective Districts: *C's cir. 1st December*, 1789; V. 1, p. 9.

—to be delivered before clearance is granted:

385. A specification of the *number* and *quantity*, as well as *kind*, of goods exported by our own vessels to France and the Netherlands, is required by our Treaties with those countries—which may be done by inserting the articles of the Manifests in the body of the clearance, or a special certificate may be given, with a duplicate manifest, distinct from the clearance: *C's cir. 23d May*, 1793; V. 1, p. 53.

—modification of, by treaty with France and the Netherlands:

Of the Quarterly returns of Commerce and Navigation, and subjects connected therewith.

386. Whenever a vessel arrives in ballast, or without goods subject to duty, the fact must be noted on the Tonnage Abstract: *C's cir. 16th February*, 1790; V. 1, p. 15.

TONNAGE QUARTERLY ABSTRACTS—to bear note of ballast, &c.:

387. The Secretary requires a return to be made, according to *form* transmitted, of a list of all vessels that have been launched in each district, from the 4th March, 1790, to the 4th March, 1791, comprising their names, classes, tonnage, rigging, &c.: *S's cir. 10th March*, 1791; V. 1, p. 64.

List of Vessels launched, their tonnage, &c., &c.:

388. A return is required, according to *form* transmitted, of the tonnage of vessels outward bound, their destination, &c., for the year preceding the 1st March, 1791, (in addition to the return of inward tonnage already made,) for the information of the Department: *S's cir. 12th March*, 1791; V. 1, p. 71.

Tonnage of Vessels outward bound.

389. The Returns and outward tonnage of vessels built in the several districts, and of goods exported and imported, should be made with despatch, for the information of Congress: *S's cir. 5th August*, 1791; V. 1, p. 93.

RETURNS OF IMPORTS, EXPORTS, AND TONNAGE:

390. The aforesaid call is repeated, urging the Returns of the amount of tonnage, and of imports and exports of the United States, for the information of Congress: *S's cir. 11th November*, 1791; V. 1, p. 98.

—ditto, repeated:

391. The Commissioner of the Revenue, having the charge of preparing Documents respecting "Commerce, Navigation, and Manufactures," the Collectors are required to transmit to his office the Quarterly Returns of Imports, Exports, Tonnage, and other matters relating thereto, for his information: *S's cir. 29th April*, 1793; V. 1, p. 135.

—said returns to be made to the Commissioner of the Revenue:

—now to be made to the Register of the Treasury:

392. Collectors of the Customs are informed, that the correspondence they have heretofore held with the Commissioner of the Revenue (respecting Commerce, Navigation, and Manufactures) shall hereafter be conducted with the Register of the Treasury: *S's cir. 22d July*, 1796; V. 1, p. 179. (28.)

—tonnage, trading to the West Indies, &c.:

393. A Statement of the Tonnage of American and British vessels which have cleared from ports of the United States for any ports in the West Indies, Bahama Islands, and Bermuda, in 1816, '17, '18, '19, and 1820, is required for the use of Congress: *S's cir. 28th December*, 1820; V. 2, p. 124.

—quarterly returns of Vessels arrived in port:

394. A Quarterly Return of vessels arrived in each quarter is required to be made to the Treasury Department, distinguishing those that arrive with a Warrant officer on board, from those that arrive without a Warrant officer: *S's cir. 17th December*, 1829; V. 2, p. 236.

—of enrolled and licensed tonnage in a District, &c.:

395. Statements are required of the amount of enrolled and licensed tonnage owned in each port of entry or delivery in a District, and the distance of ports of delivery from ports of entry: *S's cir. 9th March*, 1830; V. 2, p. 237.

GOODS EXPORTED:—returns of, quarterly, to the Secretary:

396. The Secretary of the Treasury requires a Quarterly Return to be made to him by each Collector, of all the goods exported from his collection district during the quarter: *S's cir. 10th October*, 1789; V. 1, p. 14.

—quantity and value:

397. The *quantity* and *value* of Goods, Wares, and Merchandise *exported*, as ascertained by manifests of cargoes of vessels outward bound, is to be rendered in Quarterly Returns to the Treasury: *C's cir. 1st December*, 1789; V. 1, p. 9.

—arranged alphabetically:

398. The Quarterly Returns of goods exported are required to be arranged *alphabetically*, according to *form* transmitted: *S's cir. 27th August*, 1792; V. 1, p. 124.

—now to the Commissioner of the Revenue.

399. The Quarterly Returns of goods exported are required to be made to the Commissioner of the Revenue hereafter, [as stated, No. 391, in connection with other returns of commerce and navigation,] to aid him in preparing certain documents respecting commerce, navigation, and manufactures: *S's cir. 29th April*, 1793; V. 1, p. 135.

—now to the Register of the Treasury:

400. The Secretary of the Treasury, referring to an omission in the circular letter of the Commissioner of the Revenue of the 19th inst., directs that the Quarterly Returns of goods exported be hereafter made to the Register of the Treasury, with whom the correspondence heretofore maintained with the Commissioner is now to be conducted: *S's cir. 22d July*, 1796; V. 1, p. 179.

—ten forms of returns, &c.:

401. Of goods exported from the United States to foreign countries, whether of AMERICAN production and manufacture, or FOREIGN goods re-exported, *ten* FORMS of abstracts, required to be returned quarterly to the Register of the Treasury, *five* of which relate to the

(28.) See a further extension of the Register's authority on these subjects, by the act of the 10th February, 1820, which empowers him to give instructions and prescribe *forms* for Collectors in making their returns of Imports, Exports, and Tonnage, *as per* 3 St. 428, *post*.

former class of goods, and *five* to the latter, are transmitted to Collectors, with instructions respecting the arrangement and details of each form, and cautions respecting disclosures on those subjects: *C's cir. 8th September*, 1796; V. 1, p. 137. —ten forms of returns, &c.

402. The aforesaid returns of exports are, when made to colonial possessions, to make reference to the actual possession, by European nations, of the Islands or ports in the West Indies, or elsewhere, to which the exportations are made: *C's cir. 8th May*, 1798; V. 1, p. 149. —to what country or colony:

403. Great irregularity is complained of, in transmitting Quarterly Returns of exports, which, in no case, ought to be postponed more than three months after the expiration of the quarter to which they refer: *C's cir. 23d February*, 1799; V. 1, 171. —irregularities complained of:

404. The exportation of arms and ammunition being for a limited time prohibited by a law just passed, the Collectors are admonished to pay strict attention to execute the provisions thereof: *S's cir. 28th May*, 1794; V. 1, p. 157. Export of arms and ammunition forbidden:

405. The aforesaid act, "prohibiting for a limited time the exportation of arms and ammunition," being continued in force for one year longer, Collectors are instructed what course to observe to prevent evasions by coasting vessels: *S's cir. 16th June*, 1797; V. 1, pp. 185 to 187. [*Same subject.*]

406. The *form* of a Bond is transmitted, to be taken of the parties, on the transportation of military stores of the United States, coastwise, as a guaranty that they be not exported: *S's cir. 6th July*, 1797; V. 1, p. 188. [*Same subject.*]

407. The act prohibiting the exportation of arms, &c., having been again continued in force, the instructions of the 16th July, 1797, are renewed: *S's cir. 14th July*, 1798; V. 1, p. 196. [*Same subject.*]

408. Collectors are informed, that the prohibition of the exportation of arms and ammunition, by act of the 14th July, 1797, is removed by the expiration of the act: *C's cir. 30th May*, 1800: V. 1, p. 195. —*the inhibition removed.*

409. The exportation of specie in American bottoms, bound to ports with which intercourse is permitted, is not prohibited by the Non-intercourse act, according to the official opinion of the Attorney General: *S's cir. 10th April*, 1809; V. 1, p. 298. Exportation of Specie: *partially permitted:*

410. A Weekly Return or abstract of specie exported and imported during the week, specifying whence it comes and whither it goes, is required, according to former instructions: *S's cir. 12th November*, 1835; V. 3, p. 82. —*Weekly Returns of, exported and imported.*

411. Abstracts of goods imported into the United States are required to be returned Quarterly to the Register of the Treasury, in three separate classes—1, those imported in American Vessels—2, those imported in Foreign Vessels, entitled, by treaty stipulations, to an equality with American Vessels—3, those imported in Foreign Vessels not entitled to said equality: *C's cir. 19th May*, 1818; V. 1, p. 390. GOODS IMPORTED: Returns of, to be made in three classes:

—under the forms and instructions prescribed by the Register:

412. Collectors are informed, that the Register of the Treasury will, hereafter, furnish them with the *forms* of the returns to be made to his office, in conformity with the provisions (29) of the act of the 10th Feb'y, 1820, "for obtaining accurate statements of the foreign commerce and navigation of the United States;" as also with the "Blank Registers," &c., which may be required for vessels: *C's folio cir. 31st July*, 1821; V. 2, p. 14.

—Comptroller continues to instruct on these returns:

413. An abstract, or list of goods imported, is required to be arranged according to *form*, in order to facilitate the entries in the books of the Register of the Treasury: *C's cir. October 19th*, 1824; V. 2, p. 387.

[*Same subject.*]

414. The aforesaid abstract of goods imported is altered to conform to, and embrace articles mentioned in, the Tariff Act of 21st May, 1828: *C's cir. 12th August*, 1828; V. 2, p. 579.

[*Same subject.*]

415. An abstract of articles (glass for example) paying compound or *ad valorem* and *specific* duties, is required to be returned to the Register of the Treasury, according to *form* transmitted: *C's cir. 10th January*, 1840; V. 3, p. 781.

[*Same subject.*]

416. A *form* of an abstract or list of goods imported is prescribed, in order to give uniformity to the entries on the Books of the Register of the Treasury: *C's cir. 19th October*, 1841; V. 3, p. 899.

—Register's instructions on returns of Commerce and Navigation, &c.

417. (Collectors are instructed by the Register of the Treasury how to make their quarterly returns of "the Commerce and Navigation of the United States, according to *forms* prescribed, to exhibit the *kind*, *quantity*, and *value*, of the goods imported and exported; also the tonnage of vessels, &c.: *See Register's circular letter of the 28th June*, 1831; *in C's cirs.* V. 3, p. 166.) (30.)

(29.) The only circular instruction addressed by the Register to Collectors, on the returns here spoken of, that is known to exist, is that of the 28th June, 1831, referred to—No. 417 post, prescribing the forms by which those returns are to be made—a list of which is appended to "Table II, of Collectors' accounts and quarterly returns," as prescribed by the Comptroller in this circular of the 31st July, 1821, and in the other circular there referred to.

(30.) It is deemed proper to give entire, in the form of a note, the Register's circular to Collectors, from which the above abstract is made, and which is referred to in the preceding note.

"TREASURY DEPARTMENT, *Register's Office, June 28th*, 1831."

"SIR: To enable this Department to comply with the resolution of the Senate of the United States, transmitted to you by circular from this office of the 17th March, you are requested to prepare, in addition to the returns now made, exhibits of the imports and exports of foreign merchandize, compiled agreeably to the *forms* annexed hereto.*

"Provision is made under the proper dutiable head for the *kind*, *quantity*, and *value*, of all goods imported into, and exported from, your District, subject to ad valorem duties.

"As there is no provision made by law for ascertaining the quantities paying duty on their value, (except in the case of certain woollens and cottons,) you will be governed by the quantities stated in the invoice; which document, it is presumed, will contain sufficient data on this head to furnish the information required by the resolution.

"In making up the imports and exports, particular attention should be paid in designating the manufacture to which the article belongs, whether of wool, cotton, silk, flax, hemp, iron, copper, brass, tin, pewter, and lead, (except shot and leaden pipes,) leather, wood, and marble, glass, japanned, plated, and gilt wares; as the omission of such designation may embarrass the classification of the articles here. It will be proper, also, that all goods be expressed by their invoice or mercantile name.

"Blankets to be designated in quantity and value, as *Duffils*, *Point*, or *Rose*.

---

* The forms were not preserved with this circular, but are similar to those on the same subject given in the Comptroller's circular of the 31st July, 1841, which circular and forms are given at length in the Appendix, No. II.

Register's annual report delayed for want of returns.

418. (In consequence of great dissatisfaction in Congress at the delay of the "annual statements of the Commerce and Navigation of the United States," "by the Register of the Treasury," who attributes it to the delays of Collectors in making their returns to him, the Collectors are entreated to make extra efforts, with an allowance of additional Clerks for that object, if necessary: *S's cir. 31st August*, 1832; V. 2, p. 292.

ALIENS ARRIVING in each District, returns of:

419. A quarterly abstract of Aliens arriving in each collection district is required to be returned to the Secretary of State: *C's cir. 13th July*, 1798; V. 1, p. 157.

—their naturalization preliminaries, &c;

420. (For the naturalization of Aliens, and the terms of their residence in the United States, rules are prescribed; and how far it is the duty of Collectors of the Customs to attend to the execution of the Naturalization act: *C's cir. 19th September*, 1798; V. 1, p. 161.)

—their certificates of Registry.

421. (The *form* of a certificate, which is required to be granted by a Collector to an Alien, of his or her Registry, according to the Naturalization act: *C's cir. 19th September*, 1798; V. 1, p. 162.)

Quarterly returns of all passengers from abroad, to be made to Secretary of State.

422. The Secretary of State, in his circular letter to Collectors, dated the 30th November, 1819, requires, in pursuance of the 4th and 5th sections of the act of 2d March, 1819, that a quarterly return be made to the Department of State, according to *form* transmitted, of *all passengers* taken on board of a vessel in a foreign port or place, destined for, and arriving in their respective Districts in the United States—giving their names, their age, sex, occupation, country, &c: *See circulars of the Secretary of the Treasury*; V. 2, p. 123.

"Worsted stuff goods, in all their varieties, as *Bombazetts, Calmancors, Camlets, Circassians*, Denmark Satteens, *Lastings*, Lustres, &c., &c.

"The extra returns now called for comprehend only the ad valorem goods; but as the resolution of the Senate embraces also the quantity of each article paying a specific duty, it will be necessary that your attention be drawn to such of that class, the values of which have not heretofore been separately stated; so that each particular kind of wine, oil, fruits, spices, and other articles having a general head, may have the value attached to their special kind and quantity, according to their rate of duty. Your future returns of imports and exports of specific articles, you will be pleased to render according to this new arrangement of theirs.

"No. 1 exhibits the *form* for rendering the Imports.

"No. 2 exhibits the *form* for rendering the Exports.

"No. 3 is a *form* for rendering the merchandize exported entitled to drawback. It will exhibit the amount of drawback payable upon every article exported entitled to debenture; and show the amount payable in your district upon the actual exportations during the quarter.

"In making up this abstract, convenience points out the necessity of commencing with the lowest ad valorem rate of duty, the others following in succession, and the specific articles in the order in which they stand in the abstracts of imports and exports.

"No. 4 exhibits a series of *forms* for keeping a record of the square yard goods, of cotton twist, yarn, and thread, and of leghorn, grass, and chip hats, flats, braids, &c., imported or exported. Transactions under these forms, or either of them, will form a part of your quarterly returns.

"Nos. 5, 6, and 7 will exhibit the tonnage employed in the foreign and coasting trade, and the number of seamen employed in the navigation of such tonnage. They are intended to furnish the information obtained from the tonnage abstract heretofore rendered with your account to the Auditor.

"A vessel entering one port from abroad, and proceeding to another, will, in the latter port, be entered, as, for example, "from Halifax via Portland."

"Your attention is also requested to see that the returns of imports to this office agree with the dutiable abstract forwarded with your accounts.

"The specific articles in quantity ought to be the same in both abstracts; and the value of ad valorem goods should be less than the dutiable abstract by 10 or 20 per cent. and the additional value of woollens, cottons, leghorn hats, &c., under their respective minimums.

"It is unnecessary to transmit blank returns to this office: your letter will enumerate such as are forwarded, as embracing all the transactions of your district during the quarter, required either by this circular, or under the act of the 20th February, 1820.

"Signed, "T. L. SMITH, *Register*."

Of the coming of Paupers to the United States.

423. (Consuls and Consular Agents are requested to contribute information, in pursuance of a resolution of the Senate respecting the *deportation* of PAUPERS from Great Britain and other countries for the United States: *S's cir. 7th July*, 1836; V. 3, p. 104.

SECTION 6.

Of the system of Commerce and Navigation, as modified in time of War and contingent War—embracing the Embargo regulations—Sea Letters, Mediterranean Passports, Letters of Marque and Reprisal, (31.)*—Neutrality regulations, with instances of national comity, &c.*

NEUTRALITY REGULATIONS—exceptions to, in favor of France:

424. During the state of war in Europe, privileges are given by the Secretary of the Treasury to French privateers and national armed vessels, exclusive of those of other belligerants, to make entry into ports of the United States of their captured vessels and goods, on the ordinary terms of merchant vessels—paying duties on goods and tonnage, &c.: *S's cir. 30th May*, 1793; V. 1, p. 140.

—violations of, in our ports, to be prevented, &c.:

425. Repeated instances of contraventions of our *Neutrality* having taken place in our ports during the present state of war in Europe, the Secretary of the Treasury issues orders to Collectors how to counteract them in future, by establishing a watchful supervision in their respective Districts, together with regulations adopted by the President for their enforcement: *S's cir. 4th April*, 1793; V. 1, pp. 147, 149.

—said instructions explained:

426. The aforesaid instructions of the 30th May and 4th instant are explained, making more plain the exclusion of certain prizes of vessels fitted out in the United States—being, technically, not armed vessels of France, which, by Treaty stipulations, are deemed by the Secretary to be entitled to privileges of entry, &c., while others coming into our ports are required to depart: *S's cir. 22d August*, 1793; V. 1, p. 150.

—distinction further explained, between privateers and national armed vessels of France, as to privilege, &c.

427. French privateers, armed and equipped in ports of the United States, not being entitled to the privileges of the national armed vessels of France, in bringing in and disposing of their prizes in ports of the United States—Collectors are required to ascertain the value of all British vessels and cargoes captured and brought into ports of the United States by French privateers fitted out in ports of the United States, in order thereby to ascertain the subsequent *losses* on the same by *detention*, *waste*, or *spoliation*—and transmit to the Secretary the documents in each case: *S's cir. 10th February*, 1794; V. 1, p. 152.

Embargo of 1794:

428. Collectors are informed of the enactment, by *resolution* of Congress, laying an Embargo for 30 days to detain all vessels in the ports of the United States, except those *licensed for the coasting trade or the fisheries;* which latter classes, nevertheless, are to give bond and sureties for the strict observance of the conditions of their licenses: *S's cir. 26th March*, 1794; V. 1, p. 154.

(31.) Many of the regulations growing out of a state of war, or quasi war, having already been incidentally noticed in the preceding sections, in the connections there calling for their elucidation, particularly those of Sea Letters, Mediterranean Passports, and Letters of Marque, which have been introduced, in observance of a more important rule of classification, in "Section 1, on the system of Marine Papers," from No. 164 to 187, reference must here be made to those notices, to save repetition in this Section, not calling for so much exactness.

429. The said Embargo is continued until the 25th May next: *S's cir. 18th April*, 1794; V. 1, p. 155. —continued:

430. Swedish vessels are, by resolution of Congress, made exceptions to the Embargo restrictions, so that such as have been entered may receive *clearance* as usual; a copy of which, in each case, is to be transmitted to the Secretary: *S's cir. 23d April*, 1794; V. 1, p. 156. —remitted in favor of Swedish vessels, temporarily.

431. The French DECREE altering her "NATIONAL FLAG," is transmitted to Collectors for their information: *S's cir. 28th May*, 1794; V. 1, p. 157. French National Flag.

432. Collectors are reminded of the instructions of the 4th August, 1793, respecting proper vigilance in suppressing, and bringing to punishment, violations of *Neutrality* in ports of the United States, according to the act of 1794, "to prevent certain crimes against the United States": *S's cir. 17th June*, 1794; V. 1, p. 158. NEUTRALITY — violation of, in our ports, to be punished:

433. Further admonitions are given, respecting the enforcement of our neutral obligations—with particular explanations of what constitutes an unlawful military equipment of vessels, in ports of the United States, for the annoyance of either of the belligerants: *S's cir. 6th October*, 1794; V. 1, p. 161. —obligations explained:

434. Reference is made to the instructions of the 30th May, 1793, giving privileges in our ports to French commissioned privateers fitted out in ports of the United States, similar to those of the "National vessels" of war of France—which privileges are hereby rescinded, (32) as being contrary to the restrictions of the 22d article of our Treaty with France, and of the 24th article of our Treaty with Great Britain: *S's cir. 30th June*, 1796; V. 1, p. 174. —instructions in relation to privileges of French privateers, rescinded:

435. A series of rules and instructions are given to Collectors, for their government, in relation to the prizes of French privateers arriving with their prizes in ports of the United States, in a damaged or helpless condition, requiring repair, or other relief, preparatory to proceeding with their property to depart from our waters, according to law: *S's cir. 26th November*, 1796; V. 1, p. 181. —further instructions respecting French privateers:

436. American merchant vessels, trading to the East Indies, are alone permitted to arm themselves for self-defence during the state of war in Europe; and vessels suspected of arriving in American ports for purposes of depredation on American commerce, are required to be seized: *S's cir. 8th April*, 1797; V. 1, p. 184. —certain merchant vessels may arm in self-defence, without violating neutrality.

437. An abstract of the vessels of citizens of the United States, and cargoes, captured and detained from their respective destinations, under the authority of any foreign nation, distinguishing which, is required to be made out according to *form*, and forwarded to the Department, for the use of Congress: *S's cir. 15th February*, 1798: V. 1, p. 191. American vessels and cargoes detained by foreign capture, a list of, called for:

(32.) It is manifest, from the instruction of 10th February, 1794, *which makes all proper distinction in this matter*, that the objectionable part of the instruction of the 30th May, 1793, was a clerical error; as, in that of February following, the Secretary seemed not conscious of having given the contrary of what he then set forth—which, in fact, superseded the necessity of the above revocation of June, 1796. *See the entire circular in the* APPENDIX *at the end of this Volume, marked No. I.*

—call repeated:

438. The said call of the 15th instant is repeated, with some extension of details: *S's cir. 24th February*, 1798; V. 1, p. 192.

—privilege of arming in self-defence, extended to all merchant vessels:

439. The privilege of arming in self-defence is extended by the President to all merchant vessels of the United States employed in regular and lawful commerce—with due caution required not to take on board more arms, &c., than are wanted, lest they violate the law prohibiting the exportation of arms and munitions of war: *S's cir. 21st March*, 1798; V. 1, p. 194.

COMMERCIAL INTERCOURSE WITH FRANCE —suspended:

440. Our commercial intercourse with France and her dependencies being suspended by law, the course to be observed by Collectors, in executing the provisions of the law, is pointed out by the Secretary of the Treasury, with sundry rules prescribed for their government: *S's cir. 12th February*, 1799; V. 1, p. 197.

—exceptions as to certain ports of St. Domingo.

441. The attention of Collectors is called to the *exception* made by proclamation of the President on the aforesaid suspension of intercourse with France and her dependencies, so far as it respects certain ports of the Island of St. Domingo: *S's cir. 26th June*, 1799; V. 1, p. 199.

Act further to suspend intercourse with France:

442. The act of the 27th February, 1800, "further to suspend commercial intercourse between the United States and France and her dependencies," is transmitted to Collectors, without remark: *C's cir. 1st March*, 1800; V. 1, p. 191.

—exceptions as to all ports of St. Domingo:

443. The aforesaid exceptions of the 26th June, 1799, are extended to all the ports of St. Domingo, on certain conditions, by proclamation of the President—restoring our commercial intercourse with that Island: *S's cir. 27th September*, 1800; V. 1, p. 202.

—intercourse with ports of St. Domingo again suspended.

444. The act "to continue the act to suspend commercial intercourse with parts of the Island of St. Domingo," having passed the Legislature, its provisions will continue to be strictly enforced: *S's cir. 24th February*, 1807; V. 1, p. 248.

British merchant vessels are not excluded by proclamation, &c.

445. Collectors are informed that it was not intended by the President's proclamation of the 2d July instant, to prohibit any British merchant vessel from entering ports of the United States. All such, even though they be armed, and have letters of marque, are to be admitted to entry: *S's cir. 10th July*, 1807; V. 1, p. 249.

EMBARGO OF 1807:

446. Congress having on this day passed an act "laying an Embargo on all vessels in the ports and harbors of the United States," instructions are given to Collectors for executing the same: *S's cir. 22d December*, 1807; V. 1, p. 251.

[*Same subject.*]

447. Further instructions are given for executing the aforesaid Embargo, with authority to use force in detaining vessels: *S's cir. 31st December*, 1807; V. 1, p. 252.

Supplement to—1808.

448. A supplementary act having been passed on this day, more effectually to enforce the Embargo, instructions are given to execute the same: *S's cir. 9th January*, 1808; V. 1, p. 257.

449. Further instructions are given to Collectors for executing the Embargo laws; and several *forms* are transmitted of bonds required to be taken of certain vessels, according to their character, &c., before a clearance can be granted: *S's cir. 14th January*, 1808; V. 1, p. 259. [*Same subject.*]

450. Three of the *forms* prescribed in the aforesaid circular, are substituted by other *forms*, as are not intended to be renewed on each voyage or clearance of the same vessel: *S's cir. 23d January*, 1808; V. 1, p. 264. [*Same subject.*]

451. Coasting vessels regularly confined to Rivers, Bays, and Sounds, are alone exempt from renewing their bonds under the Embargo laws—all other vessels being required to renew their bonds, as well as to take a clearance, for each voyage: *S's cir. 11th February*, 1808; V. 1, p. 265. [*Same subject.*]

452. A further modification of the foregoing instructions respecting the bonds, and their amounts, required to be taken of any description of vessels, boats, &c., as embraced in a further supplementary Embargo act of this date, is prescribed; and further instructions are promised in regard to the execution of the said act: *S's cir. 12th March*, 1808; V. 1, p. 269. Further supplement —1808.

453. Instructions are now given, as promised, how to proceed under the aforesaid act of the 12th instant, upon applications of citizens of the United States to despatch vessels in ballast, for the purpose of importing goods, to be specified, from some *named* foreign port, with the *form* of an abstract of such applications, to be returned to the Department: *S's cir. 21st March*, 1808; V. 1, p. 270. [*Same subject.*]

454. Further instructions are given touching the aforesaid authority to vessels being despatched in ballast, &c., and granting leave to merchants to export in the said vessels suitable hogsheads or casks, or hoops and staves to make them, for the importation of rum, molasses, and other articles from the West Indies—such hogsheads to be filled with water for the outward voyage, and bonds to be taken for their return, in pursuance of the object of importation: *S's cir. 29th March*, 1808; V. 1, p. 272. [*Same subject.*]

455. Infractions and evasions of the Embargo laws, in a great variety of ways, are announced to Collectors, with instructions to detect and repress them: *S's cir. 7th April*, 1808; V. 1, p. 273. [*Same subject.*]

456. Further instructions, under a further supplementary act of the 25th instant, are given to execute the same, and the act transmitted: *S's cir. 26th April*, 1808; V. 1, p. 274. A third supplementary act, and instructions—1808.

457. Additional instructions are given, in pursuance of the said supplementary Embargo act of the 25th instant: *S's cir. 27th April*, 1808; V. 1, p. 275. [*Same subject.*]

458. Further instructions are given to enforce the restrictions (33) of the aforesaid sup- [*Same subject.*]

(33.) The additional restrictions of the act of the 25th April, 1808, and the instructions issued in pursuance of it, gave occasion for the *mandamus* of the District court at Charleston, and the opinion of the Attorney General thereon, as mentioned in the Comptroller's Circular of the 21st July, 1808. *See No.* 161 *ante*, to save repetition here.

[Same subject.] plementary act, accompanied with a "*revocation*" of the former permission to merchants to despatch vessels in *ballast*, &c.: *S's cir. 28th April*, 1808; V. 1, p. 276.

[Same subject.] 459. Further restrictions are imposed by the Department, under the directions of the President, respecting the transportation of *flour*, and similar products, to ports on the Chesapeake, Delaware, and Hudson, accompanied with letter from the President to several Governors of States: *S's cir. 6th May*, 1808; V. 1, pp. 278, 279.

[Same subject.] 460. The said instructions of the 6th May, instant, are, in a slight degree, modified and explained, as to inland commerce of Bays, Rivers, &c.: *S's cirs. 8th, and 18th May*, 1808; V. 1, pp. 280, 281.

[Same subject.] 461. Complaints are made respecting the non-compliance of Collectors, in certain particulars, to execute the Embargo regulations in the State of Massachusetts; also, reference is made to the instructions of the 7th April last: *S's cir. 31st May*, 1808; V. 1, p. 284.

[Same subject.] 462. The "revocation" of the 28th April last, of the permission to merchants to despatch vessels in ballast, is suspended for one month—with further instructions: *S's cir. 1st July*, 1808; V. 1, p. 285.

[Same subject.] 463. The said suspension of the "revocation" of the 28th April last is continued for fifteen days more: *S's cir. 1st August*, 1808; V. 1, p. 286.

[Same subject.] 464. A statement is required, for the use of Congress, of all vessels which have been permitted to sail from the several Districts, for foreign ports, between the 22d December, 1807, and the 30th September, 1808, with other particulars, according to *form* transmitted: *S's cir. 14th November*, 1808; V. 1, p. 287.

Contraventions of: 465. Movements of merchants and shippers, contravening the Embargo, in anticipation of its repeal, are required to be counteracted, under special instructions: *S's cir. 15th November*, 1808; V. 1, p. 289.

—offenders' names called for: 466. A statement is required, for the use of Congress, of the names and residence of persons who have been detected in violating the Embargo laws, to be accompanied with details and remarks of the Collectors: *S's cir. 16th November*, 1808; V. 1, p. 290.

—result in an enforcing act: 467. Instructions are given in relation to an additional act, just passed, "to enforce and make more effectual the Embargo laws," &c., with a promise of further instructions respecting the same: *S's cir. 9th January*, 1809; V. 1, p. 291.

[Same subject.] 468. Further instructions are given, in detail, respecting the measures to be adopted in executing the aforesaid act "to enforce the Embargo laws, with a modification of the instructions existing before its passage: *S's cir. 14th January*, 1809; V. 1, pp. 292 to 294.

—partially revoked, and superseded by 469. The Embargo restrictions on the coasting trade are entirely removed, and in other respects partially removed, by the act just passed, declaring non-intercourse with Great Britain and France, and their dependencies—and the former instructions given, and ex-

penses authorized for executing those laws, are revoked: *S's cir. 3d March*, 1809; V. 1, p. 295.

—partially revoked—and superseded by non-intercourse :—

470. An act having just passed, "to interdict commercial intercourse with Great Britain and France, and their dependencies," instructions are given to Collectors in pursuance thereof, with a promise of further instructions: *S's cir. 3d March*, 1809; V. 1, p. 295.

COMMERCIAL INTERCOURSE WITH ENGLAND AND FRANCE, *suspended.*

471. The aforesaid instructions are modified, and further instructions in detail are given for executing the said Non-intercourse act: *S's cir. 18th March*, 1809; V. 1, p. 296.

[*Same subject.*]

472. Applications having been made for permission to load British vessels with a view to sailing after the 10th June next, the Secretary refers to his letter to the Collector at Charleston, South Carolina, for instructions; [said letter not being a circular, is not in this collection; but permission was obviously granted, from the purport of the circular immediately following this:] *S's cir. 22d May*, 1809; V. 1, p. 299.

—British vessels in port permitted to load :—

473. The Non-intercourse act having been provisionally suspended, and amended, in certain respects, by act of 28th June instant, and continued in force, in other respects—certain instructions are given thereon—with the announcement that the remaining Embargo restrictions are repealed: *S's cir. 29th June*, 1809; V. 1, p. 301.

—remaining embargo restrictions repealed—with provisional suspension of non-intercourse :—

474. The British Orders in Council not having been removed on the 10th June last, as was anticipated, the provisional suspension of the act interdicting commercial intercourse with *Great Britain* is withdrawn, and instructions are given under the President's proclamation to continue to enforce the said act, with certain indulgences for the time being: *S's cir. 9th August*, 1809; V. 1, p. 304.

—said provisional suspension revoked :—

475. In pursuance of the act "concerning the commercial intercourse between the United States and Great Britain and France," Collectors are instructed to exclude every description of British and French armed vessels, public or private, with or without commissions authorizing the capture of other vessels: *S's cir. 4th May*, 1810; V. 1, p. 306.

—armed vessels of England and France, are excluded :—

476. The "EDICTS" of France, violating the neutral commerce of the United States, having been revoked, the Non-intercourse act, so far as it relates to her, is likewise revoked by the authorized proclamation of the President; but the same will be continued in force as to Great Britain, her "ORDERS IN COUNCIL," in like manner violating our neutral commerce, being yet in force: *S's cir. 2d November*, 1810; V. 1, p. 309.

—non-intercourse revoked as to France—but continued as to England :—

477. Under a further supplementary act of 2d March, 1811, "concerning commercial intercourse, &c., with England," she not having yet revoked her edicts infringing our neutral commerce—Collectors are instructed in regard to exceptions to be made in favor of certain vessels, in executing the said act: *S's cir. 4th March*, 1811; V. 2, p. 1.

[*Same subject.*]

478. The aforesaid supplementary act of 2d March last, which forbids the importation of articles of British growth and manufacture, is violated in sundry respects, by fraudulent manifests to introduce British goods, of which the following is an instance—Plaster of Paris and other British productions are inserted in *outward manifests*, as being on board of coast-

[*Same subject.*]

[*Same subject.*] ing vessels *outward bound*, when in fact the articles are not on board for coasting transportation, but are subsequently taken on board from some neighboring foreign port or vessel, and thence surreptitiously imported, under cover of the false coasting manifest—to detect and to punish which frauds, and the like of them, instructions are given: *S's cir. 7th October*, 1811; V. 2, p. 2.

EMBARGO OF 1812: 479. An Embargo law having been enacted this day, a copy is transmitted to Collectors, with instructions for executing its provisions: *S's cir. 4th April*, 1812; V. 2, p. 6.

—exportation of certain articles prohibited. 480. The exportation of specie, and of goods, wares, and merchandize, having been prohibited for a limited time, by the act of 14th April instant, the said act is transmitted without remark: *S's cir. 14th April*, 1812; V. 2, p. 8.

WAR DECLARED AGAINST ENGLAND. 481. A declaration of war against Great Britain having this day passed the Legislature, the Secretary of the Treasury apprises the Collectors of the fact, without remark; [by the same act, of 12th June, 1812, Letters of Marque were authorized to be issued by the President:] *S's cir. 18th June*, 1812; V. 2, p. 10.

—British goods to be seized and libelled, except captured goods:— 482. The Non-intercourse act being still in force, must, in every respect, be carried into effect; and all British merchandize brought into the United States, except property captured from the enemy, is to be seized and libelled: *S's cir. 26th August*, 1812; V. 2, p. 12.

Trading with the enemy, practised, and prohibited: 483. "Trading with the enemy" by our citizens, in violation of the act of the 6th July last, is said to exist on the Northern frontier, by transporting them provisions of various kinds—which Collectors are admonished to prevent and detect: *C's cir. 7th October*, 1812; V. 1, p. 275.

—vessels bearing British licenses, subject to seizure:— 484. An act "to prohibit the use of Licenses or Passes granted by the authority of the British Government," having passed the Legislature, Collectors are instructed to seize any vessel or merchandize subject to the operation of said act. *S's cir. 18th August*, 1813; V. 2, p. 27.

EMBARGO OF 1813, with instructions:— 485. An Embargo law having been enacted this day, preliminary instructions are given, accompanied with a copy of the act: *S's cir. 17th December*, 1813; V. 2, p. 28.

[*Same subject.*] 486. Additional instructions are given, in great detail, for executing the aforesaid Embargo act, accompanied with sundry forms of Bonds, Certificates, and other documents, liable to be required in making the proper returns to the Treasury—also, authority is given to appoint and remunerate additional officers that occasion may call for, and to resort to the use of military force when necessary, &c.: *S's cir. 24th December*, 1813; V. 2, pp. 29 to 39.

[*Same subject.*] 487. Vessels detained, under the Embargo restrictions, in Districts other than those to which they belong, being permitted, by the act of 4th March instant, to return to their respective Districts, instructions are transmitted to Collectors for their government in executing the law, with sundry *forms* which the occasion may require: *S's cir. 7th March*, 1814; V. 2, p. 40.

488. Fishing vessels are authorized to pursue their employment *without* being required to *enter* or *clear*, at every trip, *during the Embargo;* provided they comply, in other respects, with the injunctions of the law; (meaning the general bond required by the 7th section of the act of the 17th December, 1813, laying an Embargo, &c.—a questionable authority, against the inhibitions of the 1st section of that act:) *S's cir. 29th March*, 1814; V. 2, p. 41. —exceptions in favo of Fishing vessels :—

489. An act, passed on the 14th April, 1814, repealing the Embargo and part of the act prohibiting the importation of British goods, &c., is transmitted for the government of Collectors, without remark: *S's cir. 15th April*, 1814; V. 2, p. 42. —act repealed, &c. :-

490. Peace being restored between the United States and Great Britain, it is proposed by the Secretary of the Treasury to make speedy arrangements at the custom-houses, under the revival of Commerce and Navigation, to facilitate mercantile business, and guard against every species of fraud upon the revenue; to which end instructions are given, recapitulating the more important regulations respecting the Revenue Cutter Service, and the duties of Inspectors, to counteract smuggling, &c.; also in relation to the several descriptions of Ship papers, &c.: *S's cir. 25th February*, 1815; V. 2, p. 46. PEACE RESTORED—instructions recapitulated, for reviving commerce, &c. :

491. The issuing of Sea Letters being a usage of this Government only in time of war, to *ascertain* our Flag to the belligerant parties, their further issue is dispensed with, except to vessels going beyond the Cape of Good Hope: *S's cir. 10th April*, 1815; V. 2, p. 48. —Sea Letters discontinued—with exceptions.

492. The Russian Minister having signified the intention of his Government to send out a vessel on a voyage of discovery, the Secretary of the Treasury directs Collectors of the Customs, in the event of said vessel entering their District, to give her respectful and hospitable reception: *S's cir. 25th August*, 1815; V. 2, p. 59. COMITY—towards Russian vessel of voyage and discovery :—

493. At the complaint of the Minister of the Netherlands, a certain act of piracy committed by the Celia, Captain Lloyd, is brought to the attention of Collectors, who are required to report her arrival, and to detain her for further orders: *S's cir. 16th April*, 1827, V. 2, p. 185. —to the Minister of Netherlands, in a case of piracy :—

494. In response to a request of the Minister of the Netherlands, for suitable facilities in our ports towards the recovery of certain jewels, stolen from the Palace of the Prince of Orange—the Secretary of the Treasury directs Collectors of the Customs to cause a careful scrutiny of the entries made of Imports, and particularly among jewelry, for the articles described: *S's cir. 27th November*, 1829; V. 2 p. 230. —ditto to the Minister of the Netherlands :—

495. During the existing war between France and Spain, as the obligations of neutrality prescribe the *same* course of conduct on the part of the United States towards both parties, the vessels, public or private, of either nation, may, under stress of weather, or other urgent necessity, enter the waters of the United States for shelter and comfort, with all proper restrictions as to privileges not growing out of such necessity: *S's cir. 30th July*, 1823; V. 2, p. 142. In the war between France and Spain, neutrality, and a humane provision for vessels of each :

496. In consequence of the reciprocal indulgences of the belligerants, France and Spain, in *excepting* the merchant vessels of each other from capture, the right recognised in the —rendered unnecessary, by their own for-

bearance and humanity.

instructions of the 30th July last, of prize vessels wrecked and disabled to reship their goods on board of neutral vessels, &c., is not only withdrawn, (as superfluous,) but they are forbid to do so in ports of the United States, (as that would be giving countenance to the lawless captures): *S's cir. 18th August* 1823; V. 2, p. 144.

Between England and her Canadian insurgents, neutrality is earnestly enjoined:

497. The disturbances in Upper and Lower Canada are, by command of the President, subjects of instruction, not only to District Attorneys and citizens generally, but also to Collectors of the Customs on the frontier, to co-operate in preserving our neutrality between England and her Canadian insurgents: *S's cir. 19th December*, 1837; V. 3, p. 156.

—instructions are reiterated.

498. The co-operation of Collectors on the Canadian frontier, with District Attorneys, Marshals, and others, in prosecuting individuals for acts violating our neutral obligations, is again called for: *S's cir. 6th April*, 1838; V. 3, p. 161.

[*Same subject.*]

499. Collectors are again exhorted to increased vigilance in observing, and giving intelligence to District Attorneys, of any acts in violation of our neutrality in the increased disturbances in Canada, and to examine well the act of the 10th March, 1838, on the subject; *S's cir. 11th June*, 1838; V. 3, p. 164.

[*Same subject.*]

500. Renewed disturbances threatening in Canada, the Secretary reminds Collectors on the frontier of their due co-operation with other authorities in preserving our neutrality, as required in former instructions: *S's cir. 28th September*, 1838; V. 3, p. 179.

Hospitality to vessels of Mexico, during blockade of her ports.

501. Vessels bound for certain ports in Mexico, during the existing blockade of those ports, (by France,) may enter and store their goods or cargoes in ports of the United States: *C's cir. 24th July*, 1838; V. 3, p. 553.

[*Same subject.*]

502. Vessels bound for Mexico, and turned off from their ports of destination, during the existing blockade, may enter and store their cargoes in ports of the United States; and a further illustration is given of their rights in such cases: *C's cir. 29th November*, 1838; V. 3, p. 673.

Disturbances on the Canada line again apprehended.

503. Apprehending new disturbances on the Northern frontier, the Secretary confidently *appeals* to Collectors' co-operation in prompt measures to punish every infraction of our neutrality relations on our side of the line: *S's cir. 30th October*, 1839; V. 3, p. 214.

CHAPTER III.

THE SYSTEM OF REVENUE, PROPER, ARISING FROM IMPORTS, TONNAGE, AND OTHER DUTIES, SUCH AS LIGHT-MONEY, STORAGE RECEIPTS, PASSPORT AND CLEARANCE DUTIES, &c., WITH THE NECESSARY PRELIMINARIES TO THE ESTIMATE AND LEVYING OF DUTIES.

(*Preliminaries to the Estimate and Levying of Duties.*)

SECTION 1. Of the regulations for estimating the exchange value of Foreign Currency, incident to estimating the value of Invoices and the rates of Duties thereon—with the monthly returns to the Treasury of such estimates of Foreign Currency.

SECTION 2. Of instructions to Consuls and Commercial Agents, respecting the exchange value of Foreign Currency—the authentication of Invoices—and the giving information on matters connected with American commerce in their respective Consulates, &c.

SECTION 3. Of Officers of the Customs in general, their functions, &c., viz: Collectors, Naval Officers, Surveyors, Inspectors, Appraisers, Weighers, Gaugers, Measurers, Clerks, Endorsements of Public Documents, Absenteeism from Office, &c.

SECTION 4. Of the deposite of goods, for Duties, for exportation, for drawback, for want of Invoices, for the reduction of Duties, and as unclaimed goods, &c.

(*Of the Estimate and Levying of Duties of every kind—the forms of keeping the Accounts, and making returns thereof, &c.*)

SECTION 5. Of the forms of Books and Accounts, required to be kept by Collectors, Naval Officers, and Inspectors, as transmitted by the Comptroller's circular of 1st December, 1789, and as modified and extended by the Comptroller's folio circular of 31st July, 1821.

SECTION 6. Of Tabular Tariffs, or rates of Impost Duties, or exemptions from duty, (clearly ascertained by the Tariff Laws,) alphabetically arranged and issued, from time to time, by the Comptroller of the Treasury, according to said acts of Congress establishing Tariffs of Duty from time to time.

SECTION 7. Official Decisions respecting the rates of Impost Duties, or exemptions from Duty on certain articles, which rates are not clearly ascertained, but left dubious, by the laws, &c.

SECTION 8. Of Impost Duties—embracing Instructions for the Estimate of Duties, and the abatement thereof, for Tare, Leakage, Shrinkage, Waste, Damage, British bounties, &c.; Instructions for the Collection of Duties, and abatements thereof by discounts for cash payments—and Instructions for making returns of Accounts, weekly, monthly, quarterly, to the Secretary of the Treasury for information, and quarterly to the 1st Auditor for settlement.

SECTION 9. Of Tonnage Duties:—also Light-money, Storage receipts, Proceeds of unclaimed merchandise sold, Passport and Clearance Duties, Fees for appraising goods, Hospital Tax on Seamen's wages, and the returns of accounts thereof to the Secretary of the Treasury for information, and to the 1st Auditor for settlement.

SECTION 10. Of Discriminating Duties:—whether under Treaty stipulations or otherwise—repeal of the same, &c.

(*Preliminaries to the Estimate and Levying of Duties.*)

SECTION 1.

Of the regulations for estimating the Exchange value of Foreign Currency, incident to estimating the value of Invoices and the rates of Duty thereon:—with the Monthly Returns of such estimates of Foreign Currency.

FOREIGN CURRENCY: —of France—*assignats, value of:*

504. The Secretary of the Treasury gives instructions how to ascertain the actual difference between *specie* and the *assignats* of France, at the time and place of shipment of French goods for the United States: *S's cir. 4th June*, 1792; V. 1, p. 109.

—French crowns, Spanish and other silver coins, permitted to circulate.

505. (33.) (The act of the 9th February, 1793, regulating the use of foreign coins in the United States, having prohibited the legal tender thereof, *in silver*, except Spanish silver coins, after the 15th October last, a relaxation of the rule is hereby permitted to Collectors in relation to French crowns, and other foreign silver coins, while the usage of Banks and merchants gives them currency as formerly: *S's cir. 28th November*, 1797; V. 1, p. 190.)

Five franc pieces worth 94 cents:

506. (33.) (The "francs" of France being estimated by the Directors of the Mint to be worth 18 cents $\frac{708}{1000}$, the certificates of Consuls to its value may be dispensed with, in cases in which the Invoices are made out in that currency, in future: *S's cir. 20th February*, 1833; V. 2, p. 304.)

Of Denmark, *the rix dollar:*

507. A depreciation having taken place in the paper currency of Denmark, Collectors are directed to estimate the same, or the paper rix dollar, by the existing rates of exchange at the time that goods are shipped from thence: *S's cir. 24th January*, 1803; V. 1, p. 220.

—rix dollar and current dollar.

508. The currency of Denmark is of two kinds—the "rix dollar," and the "current dollar"—the former is worth 100 cents United States currency, the latter is worth 75 cents: *C's cir. 26th July*, 1810; V. 1, p. 257.

—paper rix dollar.

508½. The paper rix dollar of Denmark having undergone a considerable depreciation, Collectors are instructed to estimate it at its exchange value at the place whence goods are imported with invoices in that currency: *S's cir. 24th January*, 1812; V. 2, p. 5.

Of Norway—*paper dollar.*

509. The current paper dollar of Norway is under depreciation, and is to be estimated according to the proclamation of the President: *C's cir. 26th July*, 1810; V. 1, pp. 257, 258.

Of Russia—*paper ruble.*

510. According to proclamation of the President, the current paper ruble of Russia is to be estimated at 33⅓ cents each: *C's cir. 3d September*, 1810; V. 1, p. 258.

[*Same subject.*]

511. There having been a depreciation in the paper ruble of Russia in the course of the present year, rules are prescribed by the Secretary of the Treasury for ascertaining its present value, according to the rates of exchange between St. Petersburg and London: *S's cir. 17th December*, 1810; V. 1, p. 311.

Paper and silver.

512. The rubles of Russia having suffered a further depreciation, the paper ruble is now to be estimated at 20 cents, and the silver ruble at 75 cents, in calculating the duties on goods invoiced in Russia currency: *S's cir. 7th October*, 1811; V. 2, p. 4.

[*Same subject.*]

513. Further variations in the value of the ruble of Russia give occasion for further instructions: *S's cir. 16th April*, 1812; V. 2, p. 9.

---

(33) These two items (Nos. 505, 506) relate to foreign coins adopted as a part of the currency or circulating medium of the United States—between which, and the estimates required to be made of the exchange value of foreign currency at the ports of shipment of goods imported thence, having their Invoice prices stated in such currency, there is a marked and essential distinction to be borne in mind; yet, it was not convenient to give these items any other than this apparently incongruous classification—in which connection, however, they may afford a useful illustration of the *home* and *foreign* bearing of foreign currency on American commerce and traffic—that is, the bearing of foreign currency adopted as a circulating medium among us, and the bearing of other foreign currency used to express the value of invoices in the foreign place of shipment for the United States.

514. In calculating duties on goods imported from Trieste, the florin is to be estimated at what may appear to be its depreciation at the time the goods were shipped: *S's cir. 13th February*, 1807; V. 1, p. 247. — Of Trieste, in Austria.

515. The following rates are prescribed, at which certain foreign coins or currency are to be estimated, in the computation of duties on goods invoiced in them respectively, viz: The *ducat* of Naples at 80 cents; the *florin* of St. Gall at 44 $\frac{5}{100}$ cents; the *ounce* of Sicily at $2 44; the *piastre* of Turkey at 14 cents; the *rix dollar* of Prussia at 68½ cents; the *Saxon dollar* at 73 $\frac{2}{100}$ cents; and the *pezza* of Leghorn at 90 $\frac{74}{100}$ cents: *C's cir. 3d June*, 1825; V. 2, p. 419. — Of Naples, St. Gall, Sicily, Turkey, Prussia, Saxony, Leghorn.

516. The *florin* of St. Gall is an imaginary money, which has been erroneously estimated in the circular of the 3d June, 1825; its value is 40 $\frac{36}{100}$ cents: *C's cir. 15th August*, 1826; V. 2, p. 447. — *florin*:

517. The *Saxon dollar* is not a metallic, but an imaginary currency, worth 69 cents: *C's cirs. 12th April and 1st September*, 1827; V. 2, pp. 459, 468. — *Saxon dollar*:

518. The *piastre* of Turkey is a nominal money of account, and its value is to be fixed by the rate of exchange on London: *C's cir. 1st September*, 1827; V. 2, p. 467. — *piastre*:

519. The Bergish rix dollar (of Prussia) is equal to 60 cents United States currency: *C's cir. 25th July*, 1839; V. 3, p. 759. — *rix dollar*.

520. The milrea of Brazil is not a metallic, but a paper currency; its value is 100 cents, or less, to be fixed by the rate of exchange: *C's cirs. 15th August*, 1826, *and 1st September*, 1827; V. 2, pp. 447, 467. — Of Brazil—*milrea*.

521. The milrea of Portugal is a metallic currency, and its value is estimated at $1 24 by act of 2d March, 1799: *C's cir. 15th August*, 1826; V. 2, p. 445. — Of Portugal—*milrea*.

522. The currency of Hayti is depreciated, and its value is to be estimated by reference to exchanges: *C's cir. 1st September*, 1827; V. 2, p. 446. — Of Hayti—*depreciated*.

523. The depreciated currency of foreign countries having been variously estimated at different custom-houses, owing to various causes, to avoid which, in future, Collectors are instructed to require from importers a *certificate* of the United States Consul, at the place of shipment of their goods, of the true value of the currency in which they are invoiced, in Spanish or United States silver dollars; or, in the absence of such Certificate, to ascertain the value of such currency from other most authentic sources of information; and to estimate the ad valorem duties accordingly; and, to insure uniformity therein, a monthly statement of the rates at which foreign currency is estimated is hereby required to be forwarded to the Secretary of the Treasury: *S's cir. 14th May*, 1831; V. 2, p. 267. — To correct irregularities in estimating foreign currency, Consular certificates of its value are to accompany invoices, and a monthly return be made of their estimates.

524. The aforesaid instructions are explained, as being applicable to all invoices made out in foreign currency, whether of ad valorem or specific duties, or of free goods: *S's cir. 16th August*, 1831; V. 2, p. 271. — [*Same subject.*]

[*Same subject.*] 525. In consequence of representations by Consuls abroad, that Collectors have neglected to comply with the two foregoing circulars, they are called on for explanation: *S's cir. 26th June*, 1832; V. 2, p. 287.

[*Same subject.*] 526. To give efficacy to the aforesaid instructions of the 14th May and 16th August, 1831, respecting Consular certificates of the value of the currency in which goods are invoiced from foreign ports, it is now required that importers, in all cases in which such Certificates do not accompany the invoices, shall give bond to produce Certificates to the Collector, if practicable, within certain periods, &c.: *S's cir. 16th August*, 1832; V. 2, p. 298.

The francs of France need not be reported. 527. The *francs* of France being estimated by the Directors of the Mint to be worth 18 $\frac{708}{1000}$ cents, the Certificates of Consuls to its value may be dispensed with in the instances in which invoices are made out in that currency in future: *S's cir. 20th February*, 1833; V. 2, p. 304. (34.)

Of England—*the pound sterling.* 528. The *pound sterling*, under varying circumstances, in estimating the minimum value and the aggregate value of goods imported from England, is rated at $4 44, or at $4 80: *C's cir. 19th February*, 1834; V. 3, p. 443.

[*Same subject.*] 529. Again, in determining the value of goods, and in *liquidating* the duties thereon, the pound sterling is to be considered of the value of $4 80: *C's cir. 8th July*, 1834; V. 3, p. 478.

Of Bremen—*the rix dollar.* 530. The rix dollar of Bremen is required to be estimated in future at 77 cents, instead of 75 cents, the former rate, because it fluctuates between 75 and 77 cents: *S's cir. 30th March*, 1835; V. 3, p. 76.

[*Same subject.*] 531. Further instructions are given revoking the above, and requiring the Bremish rix dollar to be estimated according to Consular certificates of its value, allowing time and taking bond for their production: *S's cir. 20th December*, 1836; V. 3, p. 116.

SECTION 2.

Of instructions to Consuls and Commercial Agents, respecting the exchange value of foreign currency—the authentication of invoices, and the giving information on matters connected with American commerce in their respective Consulates, &c. (35.)

Consuls, &c.—to authenticate invoices, &c. 532. Instructions are given, for the information of Consuls of the United States residing in foreign ports, in relation to the mode of authenticating and verifying, under their *super-*

(34.) This instruction might have been extended to all foreign coins or currencies that are adopted as part of the circulating medium in the United States. *See note*, ante, *No.* 505, 506.

(35.) There must necessarily be many repetitions, in this section, of items which have been inserted in other sections, in consequence of the very proper rule of the Department (though frequently disregarded) to communicate the Consular instructions also to Collectors, for their information and reciprocal government. These instructions, then, being equally applicable to our official agents abroad, and in our own ports, serve rather to exhibit the system in its full development, than to obscure or confound it. A similar explanation is due, in several other instances, for unavoidable repetitions in a complicated classification.

vision or *agency*, the invoices of goods shipped for the United States from the ports at which they reside, &c., and relative to the making of *actual* instead of *sham* allowances in all cases where allowances are purported to be made on the invoices, especially from England, with other particulars: *S's cir. 26th March*, 1819; V. 2, p. 100.

Consuls, &c.—to authenticate invoices, &c.

533. (The co-operation of Consuls abroad, Collectors, merchants, and others, is requested in promoting a scheme of the President of the United States for introducing useful and ornamental trees, plants, seeds, and a variety of other objects, with suitable information thereon; to be addressed to the Secretary of the Treasury, in unison with a similar instruction by the Secretary of the Navy to commanders of public vessels: *S's cir. 6th September and 15th November*, 1827; V. 2, pp. 190, 194.)

(Scheme of agricultural improvement, by forwarding plants, seeds, &c.)

534. The depreciated currency of foreign countries having been variously estimated at different custom-houses, it is deemed proper, in order to establish uniformity therein, to require from importers a *certificate* of the United States Consul at the place of shipment of the goods, of the true value of the currency of the invoice, in Spanish or United States silver dollars; or, in the absence of such a certificate, to ascertain the value of such currency from the most authentic sources of information, and estimate the ad valorem duties accordingly: *S's cir. 14th May*, 1831; V. 2, p. 267. (36.)

Their certificates of exchange value of currency of invoices, required to accompany them, &c.

535. The aforesaid instructions of 14th May, 1831, are explained, as being applicable to all Invoices made out in such foreign currency, whether the goods be subject to ad valorem or specific duties, or be free of duty: *S's cir. 16th August*, 1831; V. 2, p. 271.

[Same subject.]

536. In consequence of representations by Consuls abroad, that Collectors have neglected to comply with the instructions of the 14th May and the 16th August, 1831, they have been called on for explanation: *S's cir. 26th June*, 1832; V. 2, p. 287.

[Same subject.]

(36.) *The following is a list of the present value of foreign currencies fixed by law of March* 3, 1843, *as acted upon in the New York Custom-house :*

[See House Document No. 15, 1st Session 28th Congress, page 1,279.]

Pound sterling of Great Britain	$4 84	Florin of Trieste	$0 48
Franc of France	18.708	Florin of Prussia	46
Franc of Belgium	18.798	Florin of Leipsic	48
Louis d'or or rix dollar of Bremen	78¾	Rix dollar of Batavia	75
Thaler of Prussia	68¼	Rix dollar of Leghorn	90
Florin or guilder of Holland	40	Rix dollar of Sweden	1 05
Mark banco	35	Rix dollar of Saxony	69
Denmark rix dollar	1 00	Livre of Cayenne, 7 *to a dollar.*	
Livre of France	18½	Livre of Leghorn and Florence, 6⅛ *to a dollar.*	
Milrea of Madeira	1 00	Livre of Switzerland	27
Milrea of Azores	83½	Livre of Genoa	18¾
Milrea of Portugal	12	Crown of Tuscany	1 05
Ruble of Russia	75	Current mark of Hamburg	28
Spanish real of Plate	10	Ducat of Naples	80
Spanish real of Vellon	5	Pound, Halifax currency	4 00
Tale of China	1 48	Pound, Jamaica currency	5 00
Rupee of British India	44½	Ounce, Sicily	2 40
Florin or guilder of Augsburg	48	Scudes, Malta	40
Florin of Brebant	34	Turkish piastre	5
Florin of Creveld	40	Pezza of Leghorn	90
Florin of St. Gaul	40.36		

[*Same subject.*]

537. The circular instructions (37) of the 20th April, 1833, (addressed to officers of the customs, No. 649, sequel,) prescribing regulations for executing the acts of the 14th July, 1832, and 2d March, 1833, are hereby transmitted to American Consuls abroad, with copies of those acts for their guide: *S's cir. 6th May*, 1833; V. 2, p. 315.

[*Same subject.*]

538. Consuls are reminded of the instructions of the 14th May, 1831, with other minute instructions here added on the same subject, respecting the certificate they shall furnish to Collectors of the exchange value of the currency of the country in which they reside; and are requested to forward specimens of foreign coins to the Treasury Department: *S's cir. 31st August*, 1833; V. 2, p. 309.

To make a statement of the Spanish vessels arriving at their consulates, from the United States, &c., in executing a certain act.

539. The *form* of a Consular certificate, as embraced in the instructions to Collectors of the 23d February instant, and required to be used in executing the act of the 30th June last, "respecting Tonnage Duties on Spanish vessels," is transmitted to our Consuls, together with a copy of said circular—adding a request that the Consuls will make quarterly statements or returns to the Department, of the Spanish vessels that may have entered the ports of their Consulate from the United States—the names of the Consignees—and a List of the cargoes: *S's cir. 24th February*, 1835; V. 3, p. 73.

[*Same subject.*]

540. The aforesaid instructions of the 23d and 24th February last, are transmitted to American Consuls residing at the Islands of Cuba and Porto Rico, with additional requests in regard to Spanish vessels and their cargoes entering from any other ports of America besides those of the United States and of the Islands of Cuba and Porto Rico: *S's cir. 3d March*, 1835; V. 3, p. 75.

To give information of the deportation of Paupers for the United States.

541. Consuls and Commercial Agents are requested to contribute information in pursuance of a resolution of the Senate, respecting the "deportation of Paupers" from Great Britain, and other countries, destined for the United States: *S's cir. 7th July*, 1836; V. 3, p. 104.

(The Secretary of State issued detailed instructions to Consuls, 1st of July, 1838, proper to be noted here

542. (A circular to American Consuls from the Secretary of State, dated the 1st July, 1838, (not in this collection, though it should be, as collateral information to the Treasury Department and its accounting officers) says—"The following instructions are intended to supersede those which have, at different periods, been issued from this Department, embodying directions to those officers, and arranging them under *proper heads*, for the purpose of making them easily referred to, and producing uniformity in all the Consular proceedings." By this opening paragraph, it is perceived, that all former instructions of the Secretary of State to Consuls and Commercial Agents are superseded, except such parts of them as are incorporated with, and make part of that now issued.)

(37.) In the Circular above referred to, of the 20th of April, 1833, No. 649, sequel, (the Secretary of the Treasury prescribes rules and regulations "for the purpose of securing a faithful *appraisement of all* the Goods imported after the 31st of December, 1833, and for the just and proper *entries* of the ACTUAL VALUE THEREOF, and of the *square yards, parcels*, and other *quantities*, as the case may require," in executing the acts of the 14th of July, 1832, and 2d of March, 1833; and in relation to the gradual reduction of Duties thereon, he adds—"The value of all such articles being thus ascertained, the proportion which the duty now paid by such articles bears to the said value, will be calculated, and from the excess thereof beyond twenty per centum, there will be deducted, from and after the 31st of December next, (1834,) *ten* per centum: that is to say, where such proportion shall be equal to *fifty* per centum, there shall be deducted *ten* per centum upon *thirty* per centum, or *three* dollars: and from and after the 31st of December, 1835, the like deduction shall be made from the same excess, or *ten* per centum upon *thirty* per centum, being *three* dollars more; and in the same manner at the several periods specified in the said act of the 2d of March, 1833, until the 31st of December, 1839, from and after which, *one-half* of the residue of such excess will be deducted; and *other half* thereof, from and after the 30th of June, 1842.") See the said circular inserted in the form of a note on No. 649, *sequel*.

(Detailed instructions to Consuls.)

(The said Circular is accompanied with the Acts of Congress concerning Consuls and Vice Consuls—and concludes with a circular of the Secretary of the Navy Department, to Commanders of American Ships of War visiting foreign ports, prescribing the "etiquette" to be observed by them in their intercourse with American Consuls at such ports, reciprocal and in harmony with those of the Secretary of State enjoined on Consuls in chapter VII.) (38.)

(Another circular of the Secretary of State, of 1840.

543. (On the 30th July, 1840, the Secretary of State issued another "Circular to Consuls of the United States," simply conveying to them a copy of the act passed July 12th, 1840, entitled "an act in addition to the several acts regulating the shipment and discharge of Seamen, and the Duties of Consuls"—for their information and government.) (39.)

Consuls are requested to collect information of the Treasury operations of Foreign Governments, &c.)

544. (The Secretary of the Treasury makes inquiries of Consuls abroad, respecting the practical system of the countries in which they are stationed, of collecting, keeping, and disbursing the public money, viz.—1. In what kind of funds is the revenue collected, and who prescribes the kind received? 2. By whom, and how, are they kept until expended or remitted, and at whose risk? 3. By whom are they paid out, in what kind, and under whose direction? 4. How are they transmitted to the seat of Government, and at whose risk? 5. Can they be legally loaned out or used, by the officers who either collect, keep, and disburse them? 6. And what guards or checks against the misuse of public funds are in force? Also, books and pamphlets on the subject are requested, with a speedy answer: *S's cir. 7th August*, 1838; V. 3, p. 175.)

—Also, respecting the state of reciprocity in British Colonial America and West India ports, towards American vessels, or preference to their own.

545. In pursuance of a Resolution of the House of Representatives, of the 25th of February, 1839, directing the Secretary of the Treasury to "report into what ports of the British Colonies in the West Indies, and elsewhere in America, are United States vessels admitted on the same terms as British vessels are admitted into ports of the United States—with what description of merchandise—and whether the ports of British Colonies have been opened to vessels of the United States, and continue open, in the *true sense* of the act of 29th of May, 1830, and the proclamation of the President of the 5th of October, 1830"—the said inquiries are referred to Consuls and Commercial Agents resident in British Colonies in America and the West Indies—said inquiries being set on foot because of the great preponderance of British vessels engaged in that trade, indicating some advantages enjoyed by them over American vessels: *S's cir. 25th February*, 1839; V. 3, pp. 203, 205. (40.)

---

(38) This embodiment of the Instructions of the Department of State to Consuls and Vice Consuls of the United States, will be found *entire* in the APPENDIX, marked No. III.

(39.) Of these two circulars of the Secretary of State, though issued by the same officer, the honorable John Forsyth, and on the same subject, to the same class of officers, the former one, of 42 pages, adopts the 12mo. form, while the latter, of 3 pages only, adopts the folio form—which variance renders them entirely unsuitable for uniform binding and preservation: but this is in unison with the practice in all the Departments respecting such documents. They vary very frequently from the diminutive 12mo. to the folio size—while a little reflection would satisfy every one that they should be of a uniform plan in all the Departments.

(40.) Since the above date of 25th of February, 1839, there has been no circular from the Treasury Department to Consuls, though the act of 1840, communicated by the Secretary of State, as above shown, may have required it—as, certainly, the same act called for its communication to Collectors, with instructions, but of which there is no evidence that any such has been made by the Treasury Department to Collectors. In regard to this, and all similar cases, it need hardly be conjectured, what would be the injurious consequences of such oversight, and how essential it is that all acts of Congress should be promptly communicated to the officers who are expected to execute them, as well as that they be familiar to the Accounting Officers who settle accounts accruing under them.

SECTION 3.

(*See a note on this section, at the end of it.*)

Of Officers of the Customs in general, their functions, &c., viz: Collectors, Naval Officers, Surveyors, Inspectors, Appraisers, Weighers, Gaugers, Measurers, Clerks—Endorsements on Public Documents—Absenteeism from Office, &c.

COLLECTORS:—their accounts—forms and returns of, &c.

546. Collectors are informed, that on this day the Comptroller of the Treasury will transmit to them the *forms* necessary for making their Returns to the Secretary's Office, and their returns of Quarterly Accounts for settlement to the Accounting Officers of the Treasury: *S's cir. 1st December*, 1789; V. 1, p. 34.

[*Same subject.*]

547. The general mode of conducting the business of Collectors, in relation to the accounting or revenue department of their offices, is prescribed by the Comptroller, and the *forms* transmitted relative thereto, as above notified by the Secretary of the Treasury: *C's cir. 1st December*, 1789; V. 1, pp. 1 to 10.

[*Same subject.*]

548. The aforesaid instructions and forms, of the 1st December, 1789, are amended in several respects: *C's cir. 16th February*, 1790; V. 1, p. 13.

[*Same subject.*]

549. All forms transmitted by the Comptroller are required to be considered as authentic, whether reference be made to the approval of the Secretary or not: *S's cir. 17th February*, 1790; V. 1, p. 45.

—quarterly returns—to be accompanied with account of seizures, &c.:

550. A particular account of any seizures of vessels, goods, wares, and merchandise, certified by the Naval Officer, is required to appear in the Quarterly Returns of Collectors: *C's cir. 18th June*, 1790; V. 1, p. 17.

—Quarterly returns to be promply made:

551. The Quarterly Returns for settlement are required to be promptly made; and even when there is nothing done "a blank *form* must be forwarded, *stating the fact*, to go on file;" and attention is required to the *folding*, and the *endorsing* of the contents, of documents transmitted: *S's cir. 23d September*, 1790; V. 1, pp. 59, 60.

[*Same subject.*]

552. The aforesaid instructions, of the 23d September, 1790, respecting the prompt returns of Quarterly Accounts, are repeated with exactness; and passed neglects of them reproved: *S's cir. 23d September*, 1792; V. 1, p. 125.

—Quarterly Abstracts of Duties, Drawbacks, and Bounties, &c., modified:

553. Instructions are given to Collectors modifying the *form* of the Abstracts of Duties on Merchandise and Tonnage; also, of those returns respecting the expenses of Inspectors, Gaugers, &c., and of debentures payable on account of drawbacks of Duties, and for Bounties: *C's cir. 28th April*, 1791; V. 1, pp. 18 to 22.

—Weekly returns to correspond with quarterly accounts current—with other general rules for accounts—which are to be kept in dollars and cents.

554. The Weekly Returns to the Secretary of the Treasury, of the receipts of public moneys by Collectors, are required to *commence* and *conclude* with each quarter, so as to correspond, in the aggregate, with the Quarterly Returns—a schedule of the dates and amounts of remittances to the Treasury, and of payments to Banks, are to correspond with Quarterly Returns—the salaries of Collectors and other officers are to be paid Quarterly, and charged, in the Accounts Current, to the Treasury—the accounts are to be kept in dol-

lars and cents, and no fractional parts of a cent to be introduced—and the accounts of all *receipts* and *expenditures* are required to be closed up at the end of the year: *C's cir. 24th December*, 1792; V. 1, p. 37.

555. (Between the Quarterly Accounts of Collectors of principal districts, transmitted for settlement, and their Weekly Returns to the Secretary of the Treasury, for the last week of the quarter, a great *discrepancy* exists, which requires explanation from said Collectors: *C's cir. 17th February*, 1840; V. 3, p. 791.)

—discrepancy between Quarterly and Weekly returns complained of:

556. In order that the accounts and records of the Department may exhibit, in a clear and perspicuous manner, the operations of the act of the 2d March, 1833, amendatory of the act of the 14th July, 1832, certain regulations are required to be conformed to, in making the Collector's Returns: *C's cir. 25th March*, 1836; V. 3, p. 523.

—rules for making returns uniform, according to act of 2d March, 1833:

557. Accounts of Duty Bonds not due, and of Duty Bonds due and not paid, and of cash on hand, are required to be rendered forthwith, by principal Collectors, under the certificates of Naval Officers, &c., for the use of the President: *C's cir. 10th November*, 1838; V. 3, p. 661.

Account of Bonds due, Bonds paid, and cash in hand, called for:

558. Collectors are required to afford every facility to Naval Officers, in discharging their duty as examiners of Collector's Accounts: *C's cir. 27th December*, 1838; V. 3, p. 695.

—facilities to Naval Officers, in examining Collectors' accounts.

559. Accounts of Collectors are to be made up, *in all cases*, to the *end* of their commissions, whether under temporary appointment before confirmation by the Senate, or under such confirmation for four years, or the unexpired balance of official terms: *C's cir. 2d September*, 1839; V. 3, p. 772.

Accounts to be made up, to end of Collectors' commissions:

560. Further instructions are given respecting the making up of Collectors' Accounts to the end of their commissions; and also in relation to their official bonds: *C's cir. 10th July*, 1840; V. 3, p. 835.

—also in relation to their official bonds:

561. Accounts of Collectors, *before* and *after* their appointment is confirmed by the Senate, are required to be rendered in separate series, as appertaining to the different official bonds, for those distinct official periods: *C's cir. 20th March*, 1843; V. 3, p. 1011.

[*Same subject.*]

562. Instructions are given, and reference made to the circulars of the Secretary of the Treasury of the 9th July instant, respecting the Accounts Current required under the Subtreasury act of Receivers General, the Treasurer of the Mint, Collectors of the Customs, Receivers of Public Moneys at Land Offices, &c., of which Accounts Current a *form* is transmitted, and a certificate appended, to be returned, weekly, to the Treasurer of the United States: *C's cir. 31st July*, 1840; V. 3, p. 837.

Account current returns required, under the Subtreasury act:

563. (The several circulars of the Secretary of the Treasury, of July 9th, 1840, referred to in the foregoing, being of the same general purport, it will be superfluous to repeat what is summed up in the above of more recent date; except to make a more particular reference to them: *S's cirs. 7th and 9th July*, 1840; V. 3, pp. 228 to 239.)

[*Same subject.*]

Additional accounts of Fines, &c., received by officers of the customs, to be rendered.

564. Accounts additional to those heretofore required of Collectors, Naval Officers, and Surveyors, who shall, quarterly in each and every year hereafter, render, under oath, to the Secretary of the Treasury, a statement of all sums received or collected for Fines, Penalties, or Forfeitures, or for Seizures of Goods, &c., according to *forms* prescribed and transmitted: *C's cir. 28th October*, 1841; V. 3, p. 905.

Of Credits in Accounts current: 1st Duties received on goods:

565. The first article of Credit in Collectors' accounts current is, the Duties arising on merchandise: *C's cir. 1st December*, 1789; V. 1, p. 3.

—to commence from date of Entry of goods with intent to land:

566. The Credit on Duties is to commence to run from the date of the *Entry* of the goods, "with the intent to land" them—without reference to the Entry of the Vessel—as the vessel may enter in the first instance in distress, without intention to land, but afterwards conclude to land and make sale of her cargo: *C's cir. with Attorney General's Opinion, 14th March, and 24th April*, 1794; V. 1, pp. 103, 105.

Credits on Revenue Bonds: extended, &c.:

567. The "terms" of Credit on Revenue Bonds have been extended, in certain cases, by the act of 10th March, 1808, passed for that purpose: *S's cir. 12th March*, 1808; V. 1, p. 267.

[*Same subject.*]

568. The "terms" or periods of Credit allowed on duties on goods imported from certain places are stated, for the government of Collectors, agreeably to the act of 29th July, 1813, with the exception of the duties on Salt: *C's cir. 23d January*, 1818; V. 1, p. 358.

[*Same subject.*]

568½. The extension of Credit to Merchants, on account of Duty Bonds not paid at maturity, shall bar the parties from Credit on future Importations of Merchandise: *C's cir. 5th March*, 1819; V. 2, p. 283.

[*Same subject.*]

569. The "terms" or periods of Credit allowed for the payment of Duties, as limited by act of 14th July, 1832, have not been attended to by Collectors—a remissness required to be corrected: *C's cir. 13th March*, 1834; V. 3, p. 450.

Endorsements of Public Documents, &c.

570. Official Endorsements on Letters and Public Documents are required to show a summary of their contents, &c.: *S's cir. 16th March*, 1843; V. 3, p. 285.

Absenteeism from office—forbid, with specific exceptions.

571. Unnecessary absence of Officers of the Treasury Department, in general, from the place of their duty is forbid; and the granting leave of absence to subordinates is required to be done only under certain circumstances and restrictions; and a Monthly Return of such cases of absence, on leave or otherwise, is required to be made to the Secretary of the Treasury hereafter, by Heads of Bureaus, Collectors of the Customs, &c.: *S's cir. 3d April*, 1843; V. 3, p. 299.

NAVAL OFFICERS:—their functions in general:

572. The duty prescribed to Naval Officers are to examine, check, and certify, Collectors' Accounts of Duties received, &c.: *C's cir. 18th December*, 1789; V. 1, p. 11.

[*Same subject.*]

573. They are also instructed to examine and certify Collectors' Accounts of Seizures made of vessels, goods, wares and merchandise, &c.: *C's cir. 18th June*, 1790; V. 1, p. 17.

574. Naval Officers are admonished of their neglect to examine and certify the Accounts of Collectors, other than Abstracts of Duties on Merchandise and on Tonnage: whereas, they are required by the 21st section of the act of 2d March, 1799, (besides other duties,) to examine all accounts of receipts and expenditures, bonds, &c., and, if found right, to certify them: *C's cir. 10th November*, 1821; V. 2, pp. 153, 154. —their neglects of Duty:

575. Naval Officers (and Surveyors) are reminded that they are required by law to keep accurate accounts of all fees and official emoluments received, and expenditures made, by them; and to transmit a yearly abstract of the same, according to *form*, or incur a penalty of $500 for each neglect: *C's cir. 1st November*, 1838; V. 3, p. 653. [*Same subject.*]

576. Naval Officers are reminded that they are required, by the act of 2d March, 1799, to examine the Collectors' Abstracts of Duties, and other accounts of *receipts*, *bonds*, and expenditures, and if right, to certify the same; and they are admonished to make such examination before *signing* the certificate: *C's cirs.* (*several of the same date*,) *10th November*, 1848; V. 3, pp. 655 to 661. [*Same subject.*]

577. Naval officers are again entreated to make careful examinations, *monthly*, of the accounts of bonds taken, and moneys received, by Collectors, for duties on imports and tonnage, until Congress shall adopt a system of occasional and strict examination of the same: *C's cir. 17th November*, 1838; V. 3, p. 667. [*Same subject.*]

578. Copies of the three last preceding circular instructions to naval officers are furnished to the Secretary of the Treasury, for the use of the President: *C's cir. 1st December*, 1838; V. 3, p. 681. [*Same subject.*]

579. Naval Officers are again reminded of their official duties—to keep Import and Tonnage Books—to receive copies of Manifests and of Entries by consignees and importers, and, with the Collector, to estimate the duties on merchandise, (and "*no duties shall be received without such estimate previously made*,") and keep a separate record thereof; and they shall *countersign* Permits, Clearances, Certificates, Debentures, and other *documents* to be granted or issued by Collectors; and they shall also *examine* the Collectors' abstracts of duties, and other accounts of receipts, bonds, and disbursements, and, if found correct, they shall "certify the same." Further, they are reminded that these requirements of the law have not been faithfully performed, particularly at New York, or the defalcations of Samuel Swartwout could not have taken place: *C's cir. 15th December*, 1838; V. 3, p. 687. Summary of their neglected duties, repeated.

580. Naval Officers are again admonished of their duties in examining Collectors' accounts and vouchers, and a *form* of a certificate is transmitted to them, to be returned to the Secretary of the Treasury monthly: *C's cir. 26th December*, 1838; V. 3, p. 691. [*Same subject.*]

581. Every facility is required to be afforded to Naval Officers, by Collectors, while performing their duty of examining the books and accounts of Collectors: *C's cir. 27th December*, 1838; V. 3, p. 695. [*Same subject.*]

582. Misapprehensions of Naval Officers respecting some recently established regulations [*Same subject.*]

for their government, are here removed, and certain parts of the same corrected: *C's cir. 26th January*, 1839; V. 3, p. 699.

[*Same subject.*] 583. Naval Officers are earnestly entreated to be faithful in executing their instructions respecting the operations of the Custom-houses; and the employment of extra clerks, at $2 per day, is allowed them, where required; and *form* of a monthly return to be made to the Comptroller is transmitted: *C's cir. 15th March*, 1839; V. 3, p. 717.

[*Same subject.*] 584. The Secretary of the Treasury again calls the attention of Naval Officers to the injunctions of the 21st section of the act of 2d March, 1799, and repeated circular instructions since that time, requiring Naval Officers "to receive copies of Manifests and Entries, and, with the Collector, to estimate the duties on goods subject to duty, and to keep a separate record thereof—to countersign all Permits, Clearances, Certificates, Debentures, and other documents to be granted by the Collectors, and to examine Collectors' abstracts of duties, and other accounts of Receipts, Bonds, and Expenditures, and, if found right, to certify the same:" *S's cir. 4th December*, 1843; V. 3, p. 333.

SURVEYORS—their salaries: 585. The salaries of Surveyors, and other officers of the Customs, payable in a District, are to be stated in a Collectors' Quarterly Account Current, without confounding them with payments to Inspectors, &c.: *C's cir. 8th June*, 1792; V. 1, p. 26.

—their co-operation with Inspectors in stating and verifying accounts of imports and exports for Collectors' returns of commerce: 586. Important instructions are given to SURVEYORS respecting their co-operation with INSPECTORS in executing the duties enjoined by the 32d section of the Collection law, which in some Districts are omitted, or but imperfectly performed, of "keeping fair and regular accounts of all the merchandise *imported* or *exported* under their INSPECTION," &c., of which they (the Inspectors) should, in due time, render an account to the Surveyor of the Port, to be compared and certified by him, and deposited with the Collector, &c.: *C's cir. 23d February*, 1799; V. 1, p. 169.

—in Western ports—instructions respecting their duties. 587. Surveyors of the Customs at Pittsburg, Cincinnati, Louisville, St. Louis, Nashville, and Natchez, are advised of the act of the 25th March, 1831, authorizing the duties on foreign merchandise imported into those places to be paid there, and are instructed in regard to the course they are to pursue in keeping their accounts and making their returns, &c.: *C's cir. 5th April*, 1831; V. 3, p. 141.

SUPERVISORS OF THE REVENUE—their compensation. 588. The compensation to Supervisors of the Revenue, for *preparing*, stamping, and *distributing*, among the Inspectors, Certificates to accompany foreign and domestic spirits, wines, and teas, is one cent for each Certificate: *C's cir. 30th July*, 1795; V. 1, p. 129.

[*Same subject.*] 589. The aforesaid compensation is modified, in consequence of increasing duties, in numbering and signing the Certificates, raising the compensation to *two cents* for each Certificate, &c.: *C's cir. 28th October*, 1799; V. 1, p. 189.

Their duties are transferred to Collectors. 590. Certain Collectors are notified of the transfer, to them, of the duties of the Supervisors of the Revenue, in furnishing Certificates to accompany foreign distilled spirits, wines, teas, &c.: *C's cir. 29th June*, 1802; V. 1, p. 210.

591. The pay or compensation of Inspectors of the Customs is required to be stated in the Quarterly Accounts Current of Collectors: *C's cir. 1st December*, 1789; V. 1, p. 6. — INSPECTORS OF THE CUSTOMS—their pay:

592. The compensation of Inspectors is not to be confounded with the salaries of Surveyors and other officers of the Customs: *C's cir. 8th June*, 1792; V. 1, p. 26. — [*Same subject.*]

593. For marking distilled spirits, wines, and teas, a daily compensation is allowed by the President to Inspectors of the Customs acting as Deputy Inspectors of the Revenue, for a limited time, of $1 25; and in lieu thereof, from the 4th August, 1792, *two and a half cents* for each package or cask of the same: *C's cir. 16th March*, 1793; V. 1, p. 41. (Ditto, Commissioner of the Revenue, 11th February, 1793; C's cirs., V. 1, p. 40.) — As Deputy Inspectors of the Revenue, for marking, &c.

594. Collectors are informed that the number of Inspectors is to be reduced, as a part of a measure to adapt the expenses of the Government to the actual amount of the Revenue received: *S's cir. 18th November*, 1814; V. 2, p. 43. — —number of, to be reduced:

595. The act of 1816, to increase the compensation of Inspectors, Gaugers, Weighers, and Measurers, is transmitted, without remark: *C's cir. 15th June*, 1816; V. 1, p. 307. — —their compensation increased:

596. The office of Inspector of the Customs is different from that of Inspector of the Revenue; and the holding both offices by the same individual is incompatible with the 14th section of the act of the 7th May, 1822: *C's cir. 17th October*, 1823; V. 2, p. 287. — —office not the same as Inspector of the Revenue.

597. An increase of the number of Inspectors on the Canada frontier is authorized, on account of the great extent of water coasting on the Lakes and Rivers, affording extraordinary facilities for smuggling—to which an additional temptation has arisen out of the increased duties of the act of the 19th May, 1828: *S's cir. 27th August*, 1828; V. 2, p. 199. — —number of.

598. The pay or compensation of Inspectors of the Revenue, for each Certificate of wines and teas, legally signed, is 2½ cents, and for each Certificate of foreign distilled spirits, checked and issued, is 1½ cents: *Commissioner of the Revenue, 11th February*, 1793; *and C's cir. 16th March*, 1793; V. 1, pp. 40, 41. — INSPECTORS OF THE REVENUE—their fees, &c.

599. The former decision of the Comptroller, of the 17th October, 1823, admitting the selection of persons as Inspectors of the Revenue from those unconnected with the Customs, because the office of Inspector of the Revenue was assumed to be incompatible with that of Inspector of the Customs, *is reversed*, under the opinion of the Attorney General, which restricts their selection from Inspectors of the Customs: *C's cir. 28th June*, 1828; V. 2, p. 623. — —not incompatible with Inspector of Customs, though distinct offices.

600. Temporary Inspectors are allowed three dollars per day for marking goods deposited in public stores for the benefit of the 18th section of the act of 14th July, 1832: *C's cir. 2d March*, 1833; V. 3, p. 357. — Temporary Inspectors—their per diem $3.

601. The inspection of a vessel, on her arrival in port, or as soon thereafter as practicable, by an Inspector, is required, to ascertain the names of vessel and master, whence she sailed, how long she has been in port, whether her papers are regular, &c.: *C's cir. 28th December*, 1793; V. 1, p. 76. — *Inspection* of vessels on arrival in port.

Of goods, ditto:

602. Important instructions are given to Collectors, for the government of *Inspectors*, respecting the "Inspection of Merchandise when first imported," and their co-operation with Surveyors, &c.: *S's cir. 23d February*, 1799; V. 1, p. 169.

[*Same subject.*]

603. Similar instructions to the foregoing, of 23d February, 1799, are given by the Secretary of the Treasury, to guard against frauds on the Revenue, likely to be attempted on the restoration of *peace* with Great Britain: *S's cirs. 25th February and 5th June*, 1815; V. 2, pp. 46 and 52.

[*Same subject.*]

604. The inspection and examination of goods, in full, "is not expected to be made," except it be rendered proper and necessary by circumstances coming to the knowledge of officers of the Customs implicating the invoice valuation: *C's cir. 13th October*, 1829; V. 3, p. 27.

Marking of Molasses.

605. The Custom-house *Gauge* is required to be uniformly MARKED on Casks of Molasses, in durable characters, with branding irons in future, as a protection to the Revenue: *C's cir. 15th November*, 1830; V. 3, p. 88.

Of Teas:

606. Improper charges for marking packages and chests of Teas, are stated, and ordered to be discontinued: *C's cir. 19th September*, 1831; V. 3, p. 173.

[*Same subject.*]

607. Instructions are given respecting the marking of chests and packages of Teas, distinguishing the rates and deductions of duties, according to the provisions of the act of the 20th May, 1830: *C's cir. 17th October* 1831; V. 3, p. 189.

[*Same subject.*]

608. Further instructions are given, dispensing with the *marking* of packages of Teas *with their rates of duty*, as the *date* of importation, being marked according to the act of the 2d March, 1799, designates the rate of duty: *C's cir. 20th April*, 1832; V. 3, p. 207.

[*Same subject.*]

609. Authority is given to omit marking chests of Teas on their being withdrawn from the public stores, if not attended with detriment to the Revenue: *C's cir. 2d March*, 1833; V. 3, p. 357.

Of Figs.

610. The like authority is given to omit marking drums of Figs on their being withdrawn from the public stores, if not attended with detriment to the Revenue: *C's cir. 2d March*, 1833; V. 3, p. 357.

Inspectors are not required to assist weighers, &c., on board of vessels.

611. (The practice at some of the ports, of placing Inspectors on board of vessels, to aid Weighers, Gaugers, and Measurers in taking an account of Goods requiring to be weighed, gauged, or measured, is unnecessary; it incurs a charge that must be avoided in future, except in cases where there are other descriptions of goods requiring the superintendence of an Inspector: *S's cir. 27th June*, 1840; V. 3, p. 227.

Former practice of inspecting and marking goods, continued.

612. The *marking* of goods, as also the Inspecting, Gauging, Weighing, and Measuring, as practised anterior to the passage of the act of the 11th September last, (establishing a new Tariff of Duties,) is required to be continued until further instructions are given: *C's cir. 20th October*, 1841; V. 3, p. 902.

613. Further instructions are given, in detail, respecting the marking of goods imported since the passage of the act of the 11th September last, being in part of a promise of the instructions of October last: *C's cir. 8th November*, 1841; V. 3, p. 909. [*Same subject.*]

614. The Comptroller inquires of Collectors, what number of casks, bags, boxes, &c., were marked in 1842 and 1843, the rates of compensation therefor; and if any of those articles may be discontinued to be marked: *C's cir. 8th August*, 1843; V. 3, p. 1041. Whether marking may be discontinued.

615. An account of the compensation of Weighers, Gaugers, Measurers, and Inspectors, is required to be transmitted to the Treasury, stating the periods of their service, and rates of pay, with the vouchers: *C's cir. 1st December*, 1789; V. 1, p. 6. WEIGHERS, GAUGERS, MEASURERS—their compensation.

616. Weighers, Gaugers, and Measurers, in some Districts do not *actually* weigh, gauge, or measure, the respective articles, as required by law; which neglect is to be corrected, and compensation withheld by Collectors from such officers in such cases of neglect: *S's cir. 10th February*, 1806; V. 1, p. 242. Their neglect of duty to be corrected and punished.

617. The aforesaid instruction of 10th February, 1806, is reprinted and addressed to Collectors, as applicable to continued irregularities of the aforesaid class of officers at the present time: *S's cir. 20th June*, 1820; V. 2, p. 116. [*Same subject.*]

618. Weighers', Gaugers', and Measurers' returns to Collectors, *in relation to duties on merchandise for a quarter*, do not correspond with Collectors' returns for the same quarter, as they should do—but are wrongfully postponed by Collectors for the next quarter: *C's cir. 13th March*, 1834; V. 3, p. 449. Their returns to Collectors do not correspond with Collector's Quarterly Returns.

619. Collectors are reminded, that the law enjoins upon Weighers, Gaugers, and Measurers "to make returns of articles by them respectively weighed, gauged, and measured;" which returns are to be recorded in books to be prepared by them for that purpose, and kept in the Custom-house: *S's cir. 27th June*, 1840; V. 3, p. 227. [*Same subject.*]

620. The *weighing* of certain articles may be so conducted, as is stated to have been practised in the case of Salt, as to incur considerable loss to the Revenue, by weighing every *hundredth bushel* uniformly, which is disapproved by the Department: *C's cir. 23d February*, 1799; V. 1, p. 169. *Weighing* so done as to invite fraud.

621. Weighing, Gauging, and Measuring of merchandise, on being transported coastwise for exportation for the benefit of drawback, *are dispensed with* except in relation to *articles in bulk*, as Cocoa, Cotdage, Lead, Pig Iron, Bars, Steel, &c: *C's cir. 25th June*, 1830; V. 3, p. 64. Weighing, gauging and measuring articles in bulk, in certain cases, dropped:

622. The diversity of rules adopted by Gaugers for ascertaining the quantity of Liquors in a cask is to be corrected, and a uniform rule established: *C's cir. 14th September*, 1811; V. 1, p. 263. *Gauging*, irregularity in, to be corrected.

623. The same subject of irregularity in gauging of Liquors is repeated, and information called for, conducive to the establishment of a uniform rule: *C's cir. 11th March*, 1818; V. 1, p. 365. [*Same subject.*]

[*Same subject.*] 624. Wines put in public stores, under the act of 4th July, 1836, are required to be regauged: *C's cir. 8th July*, 1836; V. 3, p. 547.

[*Same subject.*] 625. The Gauging, Weighing, Inspecting, Measuring, and Marking of goods, as practised up to the passage of the Tariff act of the 11th September, 1841, including certain articles exempted from duty by that act, to be continued until further instructions be given: *C's cir. 20th October*, 1841; V. 3, p. 897.

[*Same subject.*] 626. Further instructions are given in detail, respecting the marking of goods imported since the passage of the act of the 11th September last, being in part fulfilment of the promise of the circular of the 20th ultimo: *C's cir. 8th November*, 1841; V. 3, p. 909.

Proving of Liquors. Dycas's Hydrometer and apparatus. 627. The Secretary of the Treasury furnishes to Collectors, Dycas's Hydrometer, and the auxiliary instruments or apparatus, including a tin cylinder, and Fahrenheit's Thermometer, for the "proof of spirits"—referring to a substitute intended to be forwarded for ordinary use, as being more practicable, but less to be relied on: *S's cir. 18th December*, 1790; V. 1, p. 63.

Irregular results to be corrected by care. 628. The want of uniformity at different ports in ascertaining the "Proof of Liquors," as shown by the different results in the proof of the same liquors, requires that Collectors be reminded of the circular instructions of the Secretary of the Treasury, dated the 18th of December, 1790, directing the adoption of Dycas's Hydrometer, and Fahrenheit's Thermometer, with other auxiliary instruments; the uniform and careful use of which is essential to uniform results: *C's cir. 5th July*, 1817; V. 1, p. 345.

Measures of Wine in bottles. 629. It is understood that at the Boston and Baltimore Custom-houses, Wine imported in bottles is estimated at 2½ gallons a dozen: *C's cir. 19th November*, 1825; V. 2, p. 429.

Of Porter, in bottles. 630: To correct a diversity of practice, and establish a uniformity hereafter, it is ordered that Porter imported in bottles be estimated at 2¼ gallons for every twelve porter bottles: *C's cir. 25th November*, 1838; V. 3, p. 671.

Of Salt, the bushel for. 631. The bushel measure for ascertaining the "dutiable bushel of Salt," is the same as it was before the act of the 14th July, 1832: *C's cir. 6th May*, 1833; V. 3, p. 397.

Of Wheat, the bushel for. 632. The bushel, in regard to Wheat, is to be ascertained by measurement, and not by weight: *C's cir. 5th August*, 1836; V. 3, p. 543.

Of Coal, the tub for, variant. 633. The tub measures used at different ports for ascertaining the duty on Coal, vary from 15 to 20 per cent: *C's cir. 4th November*, 1839; V. 3, p. 777.

Standard Weights and Measures, patterns of, to be compared. 633½. With a view to compare the "Standard Weights and Measures" now used in the Custom-houses, Collectors are requested to forward to the Secretary of the Treasury patterns of those in use in their respective Districts, carefully avoiding accidents in packing and transmitting them: *S's cir. 14th July*, 1829; V. 2, p. 218.

[*Same subject.*] 634. On examining the Weights and Measures which have been received from the sev-

eral Custom-houses, according to the request of the 14th of July, 1829, they are generally found to be "*incomplete*"—which renders it necessary to request the deficient ones to be supplied as speedily as possible, the persons designated to compare them being now in attendance at Washington: *S's cir. 24th December*, 1830; V. 2, p. 257. [*Same subject.*]

635. Instructions are given to Collectors for the preservation of the newly furnished Standard Weights and Measures, and the mode of making the comparison of differences between them and those previously in use: *S's cir. August*, 1836; V. 3, p. 107. New ones are furnished to Collectors:

636. In pursuance of a resolution of Congress, of the 14th June, 1836, providing for the distribution of Standard Weights and Measures to the several States, the Secretary of the Treasury apprises the Governors of States of their readiness for delivery, along with Professor Hassler's instructions for the use of them: *S's cir. 17th July*, 1838; V. 3, p. 174. —and to the Governors of the several States.

637. The foregoing circular to Governors is repeated verbatim, under another date: *S's cir. 5th March*, 1839; V. 3, p. 186. [*Same subject.*]

638. The Secretary causes a box of Standard Weights and Measures to be transmitted to other Collectors, respectively, accompanied with the instructions of Professor Hassler for handling and using them: *S's cir. 10th July*, 1840; V. 3, pp. 239, 240. —and to other Collectors.

639. The moneys received by Collectors of the Customs for the appraisement of goods by public Appraisers, are applicable to the payment of their salaries; but any deficiency thereof is to be paid out of the Duties on Imports and Tonnage; and any excess or surplus of the same is to go into the Treasury: *C's cir. 17th September*, 1818; V. 1, p. 427. APPRAISERS:—their compensation:—

640. When the expense of appraisement is to be borne by the owners of the goods, the Appraisers are to receive five dollars per day; which is to be in part satisfaction for their salaries: *C's cir. 19th July*, 1821; V. 2, p. 135. [*Same subject.*]

641. Appraisers are permitted to *correspond* with each other respecting their official duties, and to charge the postage of the same to the United States: *C's cir. 16th November*, 1830; V. 3, p. 111. Their correspondence and postage.

642. By the 4th section of the act of the 27th April, 1818, supplemental to the Collection law of 2nd March, 1799, (which 4th section virtually repeals the act of 3d March, 1817,) "the ad valorem duties are to be completed by including *all* charges except commissions, outside packages, and insurance, which are to be excluded": *C's cir. 19th May*, 1818; V. 1, p. 386, 387. *Appraisements*—to exclude commissions, insurance, and outside packings:

643. In the appraisements made for calculating the duty on Lemons imported in boxes, it is asked of Collectors, whether the price or value of the boxes at the places of shipment is included in the cost of the Lemons: *C's cir. 18th August*, 1819; V. 2, p. 44. —whether to include cost of packing boxes for Lemons?

644. In the like circumstances as the foregoing, that is, in the appraisement of Tin in plates imported in boxes, if the boxes do not *exceed* two shillings in value at the place of shipment, the rule prescribed by the Department is, that they shall be excluded from the estimate of the cost of their contents; but the value of *higher* priced boxes not to be excluded: *C's cir. 5th August*, 1822; V. 2, p. 191. Packing boxes for tin sheets, depend on their value:

—also to include certain commissions in the estimates of duties.

645. When the Invoice valuation of goods exhibits or states their current market prices in their rough state, and adds, as a commission, a certain *per centum* for expense of *dressing*, *packing*, and the like, "such addition shall not be exempt from the computation of dutiable charges on the value (41) of the Invoice"—as it would be unjust to those foreign houses who include those additional expenses in the prices stated in the Invoices of *their* goods: *C's cir. 10th November*, 1821; V. 2, p. 149.

(41.) As no circular instruction appears to have been given at any time by the Department to Collectors as a rule for their government, whether the deduction of the amount of foreign *bounty* on the exportation of any of their products for the United States should be made, or, the estimation of the duties on such articles be calculated according to their *actual* value at their port of shipment, *regardless* of the foreign bounty for their exportation—which bounty is certainly but an affair of policy between the foreign Governments and their exporters, without affecting the actual commercial value of the articles—it might reasonably be doubted whether such a question ever was raised or agitated, as, in that case, it might well be expected to make a figure here, or elsewhere, among the general instructions to Collectors. Yet, this question, of the allowance or non-allowance of foreign *bounty* in the computation of duties, as reducing the value of the goods enjoying that benefit, did come up in several quarters, and always in the same shape: and, therefore, the following letters of the Comptroller to individual officers in several of the Costom-houses will be appreciated as throwing a flood of light on the practice which obtained and was sanctioned at this very period, though contrary to the better opinion of the heads of the Department itself, and was, at the same time, thrown into a channel which gave it all the authority of *a general circular instruction*—it being at the same time recognised by the Department, that Appraisers may correspond with each other, thereby rendering an instruction to one an instruction to all, if they choose to propagate it; and that, too, under the favor of a covert or virtual "franking privilege" conferred on them by the Department without the sanction of Congress, for which see No. 641.

"TREASURY DEPARTMENT, *Comptroller's Office*, 14*th June*, 1820.

"SIR: I have received your letter of the 16th ultimo, in which you state, that doubts had arisen in your mind relative to the construction of that part of the 9th section of the law of the 20th April, 1818, which provided that the goods, &c., paying an ad valorem duty, shall be appraised at *the* value at the port from whence they were imported.

"The question is, whether the bounty allowed by a foreign Government on the exportation from thence of certain goods, is to be allowed in the computation of the duties, as reducing the value of the goods?

"According to the decisions of this Department on the revenue laws passed anterior to 1818, when the Invoices were to exhibit the true *cost* of the goods, a bounty so allowed *was considered* as forming a *proper deduction from the cost of the goods*, and the duties were estimated accordingly.

"In a case which occurred in Baltimore, in March last, the importers made an *average* of the different prices of an Invoice of Linens imported from England, by which the value of all was reduced below 18*d* sterling per yard; whereas, some of the Linens were invoiced above that price; the object of the average being to bring the whole of the linens within the benefit of the bounty, although it is well known that the bounty is confined, by that Government, to linens of the value, per yard, of 18*d* sterling, and under.

"The Collector resisted the claim; but it being alleged to him that it *was* the *practice* at certain other ports to allow such an average, he submitted the case for the consideration of this Department; whereupon, a letter was addressed, on the 4th ultimo, to the Collectors alluded to, and the following views of this Department communicated to them:

"Being decidedly of opinion that no *more* than the *bounty* actually allowed by the British Government can form a proper deduction from the value of the goods (*if it can be allowed at all under the existing laws*) under the impression that the bounty is confined, exclusively, to linens under 18*d* sterling per yard, and that an average, in the way stated, is not *authorized* by the *act* of the *British* Government, I have to request you to state what has been the practice on the subject in your District.

"The question whether, according to the existing laws, a bounty granted by a foreign Government, on the exportation of goods, forms a proper deduction from the *value* of the goods in estimating the duties, has since been maturely considered, and although the *doubts* previously entertained on the subject have not been *entirely* removed, yet, taking into view that the *rule* of the Treasury *alluded to* has been continued under the present laws, as well as other circumstances, it has been concluded, upon a consultation with the Secretary of the Treasury, *not to make any change now;* it being probable that a revision of the Tariff will be made at the next session of Congress, when the subject *can* be brought before that body, and the *doubts* which are now entertained removed.

"Respectfully, Signed, JOS. ANDERSON, *Comptroller.*"

"R. M. WETMAN, Esq., *Public Appraiser, New Orleans.*"

"TREASURY DEPARTMENT, *Comptroller's Office*, 25*th July*, 1820.

"SIR: I have received your letter of the 22d instant, stating that from the cost of bottles, containing a quantity of magnesia, estimated in the Invoice at £13 3*s*. the sum of £6 3*s*. was deducted for *excise drawback* on the bottles, leaving the sum of £7, the balance.

"You request to be informed, whether duty should be charged on the *cost* of the bottles, say £13 3*s*., or only on £7—the balance, after deducting the excise drawback?

The appraisement must regulate the estimate of duty on each package:

646. Whether the aggregate excess of the appraisement of goods be over the Invoice value *more* or *less* than 25 per cent. on *any* of the packages, that shall not affect the *whole* invoice; but the computation of the duties on each package shall be regulated by the appraisement made of each: *C's cir. 10th November*, 1821; V. 2, p. 148.

—further regulations of, under Tariff act of 1828:

647. In pursuance of the Tariff act of the 19th May, 1828, "altering the several acts imposing Duties on Imports," which makes it the duty of the Secretary of the Treasury, under the direction of the President, to establish rules and regulations not inconsistent with the laws to insure a just *appraisement* of such merchandise, and proper entries of the *actual value* thereof, certain rules and regulations are transmitted, subject to such future amendments as experience may point out, viz: the *minimum* number of packages which are dutiable by the square yard, to be opened and measured, fringe and selvage excluded; appraisers to keep in their office certain records of their operations and their results, and to make certain returns of the same to the Collector, according to *forms* prescribed, Nos. 1 and 2; and, as auxiliaries in the appraisement of goods according to quality, they are authorized to procure microscopic or magnifying glasses, at public cost, &c: *S's cir. 9th September*, 1828; V. 2, p. 200.

[*Same subject.*]

648. Appraisers wrongfully estimate the value of goods imported from countries other than those in which they were produced or manufactured, in reference to their value in the countries whence they were last brought, instead of that of their production or manufacture; which is the true basis of their appraisement, and to which their practice must conform hereafter: *C's cir. 15th June*, 1832; V. 3, p. 211.

—further rules for appraisement, with a view to the reduction of duties.

649. Rules are prescribed for the purpose of securing a faithful *appraisement* of all goods imported after the 31st December, 1833; and for the just and proper entries of the *actual value* thereof, and of the square yards, parcels, or other quantities, as the case may be, in executing the acts of 14th July, 1832, and 2d March, 1833, for the gradual reduction, *biennially*, of one-tenth of all duties over 20 per cent., and how to ascertain such tenth in each case: *S's cir. 20th April*, 1833; V. 2, p. 308. (42.)

"This question having been recently submitted to the consideration of the Department by Mr. Wetman, the Public Appraiser at New Orleans, I enclose, for your information and government, my answer to him under date of the 14th ultimo.

"In relation to Mr. Parrott's bond, I have to observe, that you may allow him a further indulgence of 6 months from the time at which the last indulgence terminated, provided the debt be secured to your entire satisfaction, and the sureties give their assent in writing to this extension in the time for payment.

"Respectfully, Signed, JOS. ANDERSON, *Comptroller.*"

"JOHN BARNES, Esq., *Collector, Georgetown, D. C.*"

These two letters are inserted in the 1st Vol. p. 113, of the Comptroller's Circulars, preserved in the Custom-house of Georgetown, D. C. The last paragraph of the last letter does not relate to this subject; but it was copied to give the letter complete. In regard to the American policy of allowing a "drawback of foreign bounty," which bounty is intended to encourage the exportation of their products, it is but too obvious that such bounty might be so increased on *any* and *all* articles of foreign manufacture, as to render them *free goods* in our ports, and thereby accomplish a special foreign policy, to break down both our *revenue* and *manufactures*.

(42.) This circular, though now obsolete, is sufficiently important as a historical document to be inserted here, to mark the distinguished era of the operations of the Compromise acts of 1832 and 1833, viz:

"TREASURY DEPARTMENT, *April 20th*, 1833.

"SIR: The 7th section of the act of the 14th July, 1832, entitled 'An act to alter and amend the several acts imposing duties on imports,' provides, that in all cases where the duty which now is, or *hereafter may be*, imposed on any goods, wares, or merchandise, imported into the United States, shall, by law, be regulated, or be directed to be estimated or levied upon the value of the square yard, *or of any other*

Appraisement, &c., of free goods, dispensed with.

650. As the statements of invoices may be taken for the purposes of making *returns* of the *quantities* of free imported goods, the appraisement, weighing, measuring, &c., of free goods, will be dispensed with: *S's cir. 23d April*, 1833; V. 2, p. 313.

---

quantity or parcel thereof; and in all cases where there is, *or shall be, imposed any ad valorem rate of duty* on any goods, wares, or merchandise, imported into the United States, it shall be the duty of the Collector, within whose district the same shall be imported or entered, to cause the actual value thereof, at the time purchased, and place from which the same shall have been imported into the United States, to be appraised, estimated, and ascertained, and the number of such yards, parcels, or quantities, and such actual value of every of them as the case may require; and it shall, in every case, be the duty of the Appraisers of the United States, and every of them, and every other person who shall act as such Appraiser, by all the reasonable ways or means in his or their power, to ascertain, estimate, and appraise the true and actual value, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and place from whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual value of every of them as the case may require, &c., &c.

"The 9th section of the same act provides, 'That it shall be the duty of the Secretary of the Treasury, under the direction of the President of the United States, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, as the President of the United States shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual value thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual value of every of them; and it shall be the duty of the Secretary of the Treasury to report all such rules and regulations, with the reasons therefor, to the then next session of Congress.'

"The 1st section of the act of the 2d of March, 1833, entitled 'An act to modify the act of the 14th of July, one thousand eight hundred and thirty-two, and all other acts imposing duties on imports,' declares, 'that from and after the 31st day of December, one thousand eight hundred and thirty-three, in all cases where duties are imposed on foreign imports by the act of the 14th day of July, 1832, entitled 'An act to alter and amend the several acts imposing duties on imports,' or by any other act, shall exceed twenty per centum on the value thereof, one tenth part of such excess shall be deducted,' &c.

"It is believed that by this provision, and as necessary to the execution of the law, all duties imposed by any act of Congress upon foreign imports are substantially regulated by, and are directed to be estimated and levied upon, the value of the square yard, where that is the form, and upon some other quantity or parcel in cases where the duty is not imposed by the square yard; and that, consequently, the authority conferred by the 9th section aforesaid must necessarily be exercised, for the more effectual execution of the said act of the 2d of March, 1833.

"The following rules and regulations are therefore established, under the direction of the President of the United States, for the purpose of securing a just, faithful, and impartial appraisal of all goods, wares, and merchandise, imported into the United States from and after the 31st of December next, and for the just and proper entries of the actual value thereof, and of the square yards, parcels, or other quantities, as the case may require.

"In all cases of ad valorem duties under the act of the 14th of July, 1832, or any other act, the regulations at present authorized by law, for ascertaining the actual value, will remain unaltered. With respect to those articles liable to a specific duty, or other duty than that of ad valorem, the actual value thereof at the time purchased, and place from which the same shall have been imported into the United States, or in the country wherein the same may have been originally manufactured or produced, as the case may be, will be appraised, estimated, and ascertained, and the number of yards, or square yards, tons, pounds, gallons, bushels, or other parcels or quantities, and such actual value of any of them as the case may require, and just and proper entries thereof be made, in the same manner, and according to the same regulations, as are required by the said act of the 14th of July, 1832, and other acts now in force in regard to articles paying ad valorem duty; and in all such cases the same verification of invoices and other proofs will be required and produced as are at present authorized in respect to articles liable by previous acts to an ad valorem duty. The value of all such articles being thus ascertained, the proportion which the duty now paid by such articles bears to the said value will be calculated, and from the excess thereof beyond twenty per centum, there will be deducted, from and after the 31st of December next, ten per centum; that is to say, where such proportion shall be equal to fifty per centum, there shall be deducted ten per centum upon thirty per centum, or three dollars; and from and after the 31st of December, 1835, the like deduction shall be made from the same excess, or ten per centum upon thirty per centum, being three dollars more; and in the same manner, at the several periods specified in the said act of the 2d of March, 1833, until the 31st of December, 1839, from and after which, one-half of the residue of such excess will be deducted, and the other half thereof from and after the 30th of June, 1842.

"From the proportion of the duty thus ascertained upon the wines of France, in addition to the said ten per centum, there will also be deducted such further per centum as will be necessary to preserve the discrimination in favor of such wines, stipulated in the convention between the United States and His Majesty the King of the French, concluded at Paris on the 4th of July, 1831, and authorized by law.

"It may be proper to observe, that all manufactures of cotton, or of which cotton shall be a component part, will be appraised, estimated, and ascertained, and the number of yards, square yards, or otherwise, parcel or quantities, and of such actual value thereof as the case may require, will be ascertained, and just and proper entries thereof made, according to the foregoing regulations.

"It is believed that the value of foreign imports referred to in the act of the 2d of March, 1833, is not the assumed value on which the duty upon all manufactures of cotton, or of which cotton shall be a component part, is directed to be estimated under the act of the 14th of

651. Appraisements which the owners or importers of the goods are not satisfied with, may be repeated in their presence: *C's cir. 26th November*, 1835; V. 3, p. 515. Appraisements may be repeated.

652. "The provisions of the 7th, 8th, and 9th sections of the act of the 14th July, 1832, supersede all other provisions of law inconsistent therewith, as it regards the dutiable value —the *actual cost*, however, being satisfactorily shown by the importer, secures the goods from forfeiture:" *C's cir. 8th March*, 1842; V. 3, p. 935. Rules modified under act of 14th July, 1832.

653. Further instructions are given, whether, in the appraisement of goods, the *cost* shall be deemed to include casks, boxes, &c.: *C's cir. 8th March*, 1842; V. 3, p. 936. [*Same subject.*]

654. A list of the clerks employed in each Collector's office is required to be rendered quarterly, with the abstract of the expenses incident to the office: *C's cir. 28th May*, 1822; V. 2, p. 169. CLERKS AND SUBORDINATES—a list of.

655. Collectors in certain Districts on Lake Champlain are authorized to appoint their Deputy Collectors: *C's cir. 5th August*, 1822; V. 2, p. 188. Appointment of Deputies.

656. In pursuance of a resolution of the Senate, respecting superfluous officers, inquiry is made whether measurers, weighers, gaugers, &c., may not be dispensed with, and their duties performed by Inspectors: *C's cir. 17th March*, 1828; V. 2, p. 196. Whether there be supernumerary officers.

July, 1832, viz: of *thirty cents*, if not dyed, colored, painted, or stained, though valued at *less* than thirty cents; and of *thirty-five cents*, if dyed, colored, painted, or stained, though valued at *less* than thirty-five cents the square yard. This value is merely artificial, and assumed by previous laws as a means of augmenting the ad valorem rate of duty imposed, for the purpose of protection, upon such articles; and the amount of the duty, although ascertained by the adoption of the minimum principle, is the proportion which the sum collected by the Government bears to the actual value of the article; and, therefore, a quantity of such cottons, costing *in fact* eighty dollars, but valued for the purposes of the act of the 14th of July, 1832, at two hundred and forty dollars, really pays a duty of 75 per centum upon the true value thereof.

"The act of the 2d of March, 1833, however, proceeds upon a different principle, and aims at a different purpose. It obviously intends to make an equal deduction from the duty on all foreign imports, and ultimately to reduce it to a rate not exceeding twenty per centum upon the real, and not an assumed, value of the articles imported. This last purpose is explicitly stated in the last clause of the 5th section, which provides, 'that all imports on which the 1st section of this act may operate, and all articles now admitted to entry from duty, or paying a less rate of duty than twenty per centum ad valorem, before the said thirtieth day of June, one thousand eight hundred and forty-two, from and after that day may be admitted to entry, subject to such duty, not exceeding twenty per centum ad valorem, as shall be provided for by law.' And the first section, which has been already referred to, expressly provides for the deduction, after the 30th of June, 1842, of all excess of foreign imports above twenty per centum on the value thereof, which shall have been imposed by previous laws, and to which they may then be subject.

"The object of thus establishing a general ad valorem duty on foreign imports, and of equalizing the rate, can only be attained by calculating the duty on the real, instead of the assumed, value. This purpose is more particularly manifest from the last clause of the third section, which provides, that from and after the 30th of June, 1842, 'the duties required to be paid by law on goods, wares, and merchandise, shall be assessed upon the value thereof at the port where the same shall be entered, under such regulations as may be prescribed by law.' Each of these clauses relates to the actual value of the foreign import, and they differ only in estimating that value; previously to the 30th of June, 1842, the value in the foreign country being taken, and, after that time, the value at the port of entry. The object of neither can be accomplished at any period, by adhering either to the nominal value assumed by previous acts, or to the rate of ad valorem founded upon such assumption.

"In all importations of manufactures of cotton, therefore, or of which cotton shall be a component part, after the 31st of December, 1833, the value thereof will be ascertained in the manner aforesaid; and from the amount which the rate of duty under the act of the 14th of July, 1832, or any other act, shall exceed twenty per centum on such value, the deduction required by the act of the 2d of March, 1833, will be made according to the foregoing rules.

"Though these rules and regulations will not go into effect until the 1st of January next, they have been thus early adopted and made public for the purpose of giving timely notice to the manufacturers and merchants, and all others concerned; and especially as to the verification, by the Consuls abroad, of the invoices of importations to be made after that time.

(Signed) "JOHN McLANE, *Secretary of the Treasury*"

Appointments or removals of subordinates, only by the Secretary's approval.

657. In consequence of irregularities which have recently occurred, in regard to the employment of subordinate officers, Collectors are required to report, particularly, to the Secretary of the Treasury, whenever it is contemplated to *remove* or appoint any such officer, with his reasons in either respect, to which the Secretary's approbation will be essential: *S's cir. 20th July*, 1829; V. 2, p. 219.

[*Same subject.*]

658. (The aforesaid instructions of the 20th July, 1829, relative to removals and appointments of subordinates, are required to be considered as still in force: *S's cir. 1st November*, 1843; V. 3, p. 323.)

Clerks not to abuse their trust.

659. Clerks in the Custom-houses are forbid to employ themselves in preparing papers for merchants, to be used in the Customs: *C's cir. 9th May*, 1831; V. 3, p. 115.

All officers of Customs to render an account of their daily employment for a year.

660. In pursuance of resolutions of the Senate of the 19th April, 1838, Collectors, Naval officers, Surveyors, Appraisers, and all the subordinate officers of the Customs, are required to keep memorandums of their employment each day during that year, so as to show an exact and clear account, each, of their respective services from day to day: *S's cir. 24th April*, 1838; V. 3, p. 162.

[*Same subject.*]

661. The foregoing instructions of the 24th April, 1838, respecting the account required of the daily employment of officers of the Customs, not having been complied with, the Secretary renews the call for the memoranda therein desired, for the use of Congress: *S's cir. 9th July*, 1839; V. 3, p. 208.

Bureau officers and clerks, to despatch business, and suggest improvements.

662. The Heads of Bureaus and clerks of the Treasury Department are requested to despatch with promptitude, accuracy, and fidelity, all the business referred to them, together with the several branches of business usually devolving on them, and to suggest any improvement therein: *S's cir. 15th January*, 1840; V. 3, p. 221.

Their numbers, duties, and compensations, called for.

663. In pursuance of resolutions of the House of Representatives requesting certain information from the several Departments of the Government respecting the number of persons employed therein, their duties and compensations, the dismissals or removals and appointments, the Secretary of the Treasury calls on the Heads of Bureaus, &c., for the proper statements: *S's cir. 24th September*, 1841; V. 3, p. 254.

List of all officers of the Customs required.

664. In order to enable the Department to keep hereafter a correct list of all the officers of the Customs in the United States, Collectors are required to make out and transmit such a list for their respective Districts, and to keep it corrected, upon any changes that may occur from time to time: *S's cir. 1st November*, 1839; V. 3, p. 218.

Reduction of their numbers and salaries, proposed.

665. In consequence of the depression of public business, and the diminution of the receipts of the Revenue, the Secretary calls for estimates of reductions that may be made in the numbers and the salaries of officers of the Customs without injury to the service: *S's cir. 7th February*, 1840; V. 3, p. 222. (43.)

(43.) This section (3) being chiefly devoted to a summary of the Instructions and Regulations of officers of the Customs preliminary to the estimate and assessing of duties, (with some collateral matters concerning other officers, &c.,) other instructions and regulations relative to such officers, not embraced here, may be looked for under the general heads, elsewhere, to which the subjects of inquiry relate.

SECTION 4.

Of the Deposite of Goods in Public Stores, for Duties, for Drawback, for reduction of Duties, to defer payment of Duties for want of Invoices, or as unclaimed Goods, &c.

Goods deposited—of teas, to secure duties.

666. [By the act of the 2d March, 1799, teas were permitted to be deposited in the public stores by the importers, to secure the duties, on giving bond therefor, without other security: *See 62d section act 2d March*, 1799.]

Certificates to accompany teas, wines, and spirits.

667. Collectors are reminded that the regulations requiring distilled spirits, wines, and teas, to be accompanied with *certificates*, as evidence that the same were lawfully imported, have not been so strictly observed as the safety of the revenue demands: *C's cir. 19th May*, 1818; V. 1, p. 387.

[*Same subject.*]

668. The remissness of Collectors in executing the requisites of the law respecting *certificates* to accompany SPIRITS, WINES, and TEAS—and the *defacing* of MARKS on the casks, is complained of: *C's cir. 31st August*, 1820; V. 2, p. 113.

The certificates are not to be delivered in future until the duties are secured.

669. The certificates of the entry or importation of wines, spirits, and teas, prescribed by the 37th section of the act of 2d March, 1799, are, in order to correct the evil of former practices, required *not* to be delivered to the parties until the duties are *secured*, and *permits* granted to take them from the public stores: *C's cir. 15th August*, 1826; V. 2, p. 452.

Drawbacks on teas, wines, and spirits, to be allowed only on compliance with the act of April, 1818.

670. By the 1st section of the act of the 20th April, 1818, wines and distilled spirits are permitted to be deposited in public stores by the importers, to secure the duties, on giving bonds therefor, without further security; but the 4th section of the same act forbids any drawback of duties to be allowed on the exportation of wines and spirits that have been imported, unless they have been so deposited; and then not unless they were so deposited in the original port of their importation, and there kept until the time of their shipment: *C's cir. 24th July*, 1818; V. 1, p. 413.

[*Same subject.*]

671. The aforesaid instructions and regulations respecting the deposite of "wines and distilled spirits," (according to the 4th section of 20th April, 1818,) are still in force, with modifications, under act of 14th July, 1832: *C's cir. 7th March*, 1833; V. 3, p. 364.

Goods deposited with Deputy Collectors, for duties, how accounted for.

672. Of goods deposited by importers with Deputy Collectors in certain ports in the Northwestern Districts, other than those in which their respective Collectors are stationed, to secure the payment of duties, an *abstract* is required to be forwarded by said Deputies to their respective Collectors: *C's cir. 16th August*, 1821; V. 2, p. 123.

Goods may be deposited for want of invoices, till obtained.

673. The act of the 1st March, 1823, supplementary to the Collection law of 2d March, 1799, authorizes all goods imported without invoices to be deposited in public warehouses, at the risk of the owners, until invoices can be procured: *S's cir. 19th June*, 1823; V. 2, p. 140.

Of salt deposited, what quantity.

674. In pursuance of a resolution of the Senate, Collectors are requested to state the quantity of imported salt lying in public stores—and proposed to be so deposited—within the last six months: *S's cir. 14th April*, 1831; V. 2, p. 261.

Reduction of Duties: On Teas deposited, under act of 20th May, 1810.

675. To effect the reduction of duties on teas, under the act of 20th May, 1830, it is required that they shall be deposited in public stores, under the control of Officers of the Customs, until the 1st January, 1832: *C's cir. 25th July*, 1831; V. 3, p. 167.

Deposite of Goods for *reduction* or *refunding* of Duties, under act of 1832:

676. Instructions are given for regulating the deposite of goods in the public stores, for the benefit of a *reduction* or the *refunding* of duties, under the act of the 14th July, 1832: *C's cir. 20th August*, 1832; V. 3, p. 231

[*Same subject.*]

677. Further instructions are given, by direction of the Secretary of the Treasury, respecting the right of depositing goods in the public stores, in view to the reduction of duties, under the said act of 14th July, 1842: *C's cir. 14th Sept'r*, 1832; V. 3, pp. 237, 238.

—an estimate of am't of reduction, as it affects the Revenue:

678. In order to ascertain without delay the amount that will be deducted from the Revenue, by the deposite of goods under the act of the 14th July, 1832, Collectors are requested to transmit, at the close of the year, an estimate of the amount of duties that will be returnable thereon: *S's cir. 18th October*, 1832; V. 2, p. 299.

—time extended for admitting deposite of goods:

679. The time is extended to the 25th February next, to which goods may continue to be deposited, for the benefit of a reduction of duties under the 18th section of the act of 14th July, 1832; and, in delivering the deposited goods after the 3d March next, the Collectors will give preference to those first deposited: *S's cir. 10th December*, 1832; V. 2, p. 301.

—goods to be marked:

680. The course to be pursued by Collectors, when goods shall be withdrawn from deposite in public stores, after the 3d March, 1833, in regard to the *reduction* of duties, and to those articles *free of duty* after that time, is that of marking the word *Free* on the one, and R. D. for *reduction* of *duties* on the other class; according to the indications of the aforesaid act: *C's cir. 16th February*, 1833; V. 3, p. 349.

—time further extended, for deposite of goods:

681. The time is further extended, to the 3d March next, to which goods may continue to be deposited for the benefit of reduction of duties under the aforesaid act: *S's cir. 19th February*, 1833; V. 2, p. 303.

—Nominal deposite allowed:

682. Goods imported and remaining on board of vessels placed in the custody of Custom-house officers, may be considered as deposited in public stores, so as to entitle the same to the benefits of a reduction of duties, &c., under the said act of the 14th July, 1832: *C's cir. 19th February*, 1833; V. 3, p. 351.

—modified by act of 3d March, 1833.

683. (The said Tariff act of 14th July, 1832, is to take effect, as to the rates of duties, from the 3d March, 1833—being altered and amended by the act of 3d March, 1833, instant, making a gradual reduction in the rates of duties over 20 per cent., &c.; and the said act of the 3d of March is transmitted to Collectors, with detailed instructions for the faithful execution of the same: *C's cir. 7th March*, 1833; V. 3, pp. 359, 360.)

[*Same subject.*]

684. On the deposite of Plains, Kerseys, and Kendall Cottons for the benefit of reduction of duties, a case of difficulty has arisen, which is temporarily alleviated, in the contemplation of relief by Congress: *C's cir. 7th March*, 1833; V. 3, p. 364.

685. Haarlem Oil may be deposited in public stores for the benefit of the 18th section of the act of July, 1832, though the duty does not amount to $50: *C's cir. 12th March*, 1833; V. 3, pp. 369, 370. [*Same subject.*]

686. In consequence of a representation from the American Philosophical Society at Philadelphia, that books and packages of various descriptions have, for want of notification of any sort, often remained through successive months in the public stores, the Secretary instructs the Collectors to notify by mail, in all cases of unclaimed merchandise, the parties to whom they are addressed, the fact of their arrival and in the custody of the Customs, if not claimed in a reasonable time: *S's cir. 5th August*, 1826; V. 2, p. 163. Goods remaining, unclaimed, in custody of the Customs, to be notified to owners, &c.

687. The inquiry is made of Collectors, whether it is a practice of Inspectors [under the cash system of the act of 1842,] to send goods to the public stores and withdraw them before the expiration of sixty days, seemingly for the purpose of deferring the payment of duties, &c., &c.: *C's cir. 6th June*, 1843; V. 3, p. 1037. Are deposites of goods made to evade cash payments of duties?

(*Of the Estimate and Levying of Duties of every kind.*)

SECTION 5.

Of the forms of Books and Accounts of Duties, &c.; required to be kept by Collectors, Naval Officers, and Inspectors, as transmitted by the Comptroller's circular of the 1st of December, 1789; and the same, as modified and extended by the Comptroller's folio circular of the 31st of July, 1821. (44)

688. In the first circular mentioned in the above caption, the Comptroller makes a remark equally applicable to both sets of *Forms* referred to, and to all subsequent alterations of them, viz: "In consequence of the powers vested in me [by the act of 2d September, 1789, establishing the Treasury Department,] it becomes my duty to point out a general mode of conducting the business of your office. For this purpose I now send you herewith enclosed such *forms* as have appeared to me to be proper and necessary for keeping the different Books, as well as for the purpose of stating and rendering your Accounts *quarterly* to the Treasury for settlement. These *forms* I shall proceed to enumerate, annexing at the same time some remarks explanatory of them:" *C's cir. 1st December*, 1789; V. 1, p. 1. Custom House Books of Accounts: Comptroller's authority for prescribing them:

689. The Impost Book, characterized as the basis of all the rest, is for keeping the accounts of merchandise imported, according to the manifests of cargoes and the entries made by consignees—and for keeping the corresponding accounts of the impost duties charged on each item of said merchandise: *C's cir. 1st December*, 1789; V. 1, p. 1. *Impost Book*:—kept by Collectors:

690. The same form of Impost Book prescribed to Collectors, is required to be kept by Naval Officers, to enable them to compare, check, and certify to the correctness of Collectors' quarterly accounts of duties, &c.: *C's cir. 18th December*, 1789: V. 1, p. 11. —by Naval Officers:

---

(44) These two circulars are introduced in the "*Appendix*," No. II; see note (46) on No. 714, sequel.

—amended:

691. The aforesaid form of Impost Book is amended: *C's cir. 16th February*, 1790; V. 1, p. 13.

—renewed:

692. The same form is again modified and more minutely explained: *C's folio cir. 31st July*, 1821; p. 1.

—altered.

693. The Impost Book prescribed by the folio circular aforesaid is amended or altered to correspond with entries and abstracts required to be made and rendered in conformity to the act of 2d March, 1833: *C's cirs. 26th December*, 1833, *and* 13*th March*, 1834; V. 3, pp. 421, 425, 449, 451.

TONNAGE BOOK:— kept by Collectors:

694. The Tonnage Book is for keeping the accounts of the tonnage of all vessels, (American or Foreign,) arriving in port, liable to pay tonnage duties—together with the corresponding accounts of the tonnage duties, and the rates thereof, for each vessel: *C's cir. 1st December*, 1789; V. 1, p. 2.

—by Naval Officers:

695. The same form of Tonnage Book, prescribed to Collectors, is required to be kept by Naval Officers, to enable them to compare, check, and certify to the correctness of Collectors' quarterly accounts of tonnage duties, &c.: *C's cir. 18th December*, 1789; V. 1, p. 12.

—amended:

696. The aforesaid form of Tonnage Book is amended: *C's cir. 16th February*, 1790; V. 1, p. 13.

—renewed:

697. The same form is again modified or altered, (45) with detailed references and instructions at considerable length: *C's folio cir. 31st July*, 1821; pp. 1 to 4.

Drawback Book:— of foreign goods re-exported:

698. The Drawback Book is for keeping the accounts of goods re-exported for the benefit of Drawback—showing the time when they were *imported*, the vessel's and master's names, the packages, their contents, and the impost duties thereon; also when such goods were *exported*, showing the quantity and value thereof, the drawback claimed, and the terms of exportation complied with: *C's cir. 1st December*, 1789; V. 1, p. 2.

[*Same subject.*]

699. A new form of Drawback Book is prescribed, with detailed references and instructions at considerable length: *C's folio cir. 31st July*, 1821; p. 6.

—of domestic products exported—as Sugar, Spirits:

700. A Drawback Book, with the form annexed, in relation to domestic distilled Spirits and refined Sugar exported, is required to be kept distinct and separate from the Drawback Book above prescribed in relation to the re-exportation of foreign merchandise—with other forms of accounts, instructions, and references connected therewith: *C's folio cir. 31st July*, 1821; p. 7.

Book of Bounties:— on Fish exported.

701. A Book of Bounties [commonly called drawbacks or allowances] with the *form* annexed, in relation to the exportation of Pickled Fish, is prescribed, with references and instruction connected therewith: *C's folio cir. 31st July*, 1821; p. 7.

(45.) The same is again necessarily altered, to conform to the act of the 31st May, 1830, repealing certain Tonnage Duties, and sundry other acts variously affecting the form of the Tonnage Book, not noted in any of the Comptroller's circulars in this collection.

702. A Journal is prescribed to be kept, with the form annexed: *C's cir. 1st December*, 1789; V. 1, p. 3. *Journal:*

703. The Journal is modified, and more particularly explained: *C's folio cir. 31st July*, 1821; p. 7. [*Same subject.*]

704. A Ledger is prescribed, with the form annexed: *C's cir. 1st December*, 1789; V. 1, p. 3. *Ledger:*

705. The Ledger is modified, and more fully described: *C's folio cir. 31st July*, 1821; p. 8. [*Same subject.*]

706. A Day Book or Rough Blotter is also recommended: *C's cir. 1st December*, 1789; V. 1, p. 3. *Blotter:*

707. The same recommendation of a Blotter is repeated: *C's folio cir. 31st July*, 1821; p. 8. [*Same subject.*]

708. A. Bond Book, or rather the form of a Bond Account, is prescribed [by the folio circular with four others not enumerated in the circular of the 1st December, 1789:] *C's folio cir. 31st July*, 1821; p. 7. *Bond Book.*

709. An Interest Book is prescribed, with instructions and form annexed: *C's folio cir. 31st July*, 1821; p. 5. *Interest Book.*

710. The *form* of a Marine Hospital Book, including masters' returns to Collectors in relation to seamen, Hospital tax, &c., is prescribed—with detailed references and instructions connected therewith: *C's folio cir. 31st July*, 1821; p. 5. *Hospital Book.*

711. A Passport and Clearance Book is prescribed, with the *form* annexed, accompanied with minute instructions and explanations: *C's folio cir. 31st July*, 1821; p. 4. Passport and Clearance Book.

712. (The form of a Book is prescribed for recording the Reports and Registries of Aliens arriving in the United States: *C's cir. 19th September*, 1798; V. 1, p. 161.) (*Aliens' Book:*—of Registry, &c.)

713. (Inspectors are enjoined to keep fair and regular accounts of all the merchandise imported, or exported, under their inspection, in books of convenient and portable size: *C's cir. 23d February*, 1799; V. 1, p. 169.) (*Inspector's Book:*—of imports and exports.)

714. (Other *forms* of the aforesaid Books of *Impost, Drawback*, and *Tonnage*, were prescribed [shortly before the folio circular referred to] as "*models* for the *size* and *shape* of the *abstracts* of duties, drawbacks, and tonnage, to be rendered to the Treasury Department: *C's cir. 6th July*, 1819; V. 2, p. 1.) (46.) (*Impost, Tonnage, and Drawback Books.*

(46.) The Books of Accounts prescribed by the two Circulars above mentioned, which form the groundwork of all the financial operations of the Customs, are manifestly incomplete, as there are many accounts required to be kept and rendered by Collectors which call for corresponding Books of Record not mentioned by either of the said Circulars. A summary statement of said books, however, is given

(How to dispose of Books and Accounts.) 715. (Collectors are instructed how to dispose of their Books and Accounts, when their offices or collection districts are abolished or merged into other offices or districts: *C's cir. 28th May*, 1822; V. 2, p. 167.)

SECTION 6.

Of Tabular Tariffs, or rates of Impost Duties (clearly ascertained by the Tariff laws) alphabetically arranged, and issued by the Comptroller of the Treasury, from time to time, (according to said laws,) to insure uniformity in the estimate and collection of Duties throughout the United States.

TARIFFS—Table of, from 1st July, 1794. 716. A Tabular Tariff of Duties that will be payable, according to the existing laws, after the 1st July, 1794, is transmitted to Collectors, to insure uniformity in the estimate and collection (47) of Duties: *C's cir. 26th June*, 1794; V. 1, p. 109.

[*Same subject.*] 717. The aforesaid Table is corrected, reprinted, and transmitted to Collectors: *C's cir. 8th August*, 1794; V. 1, p. 113.

—Table of, from 1st July, 1797: 718. A Table of Duties payable on all merchandise imported after the 30th of June, 1797, according to Tariff act of 3d March, current, is transmitted to Collectors: *C's cir. 22d April*, 1797; V. 1, p. 142.

[*Same subject.*] 719. The aforesaid Table of Duties is corrected as to the duties on Sugars: *C's cir. 24th July*, 1797; V. 1, p. 145.

Table of Duties, from 1st July, 1800: 720. A Table of Duties payable on all merchandise imported after the 30th of June, 1800, is now transmitted: *C's cir. 15th January*, 1801; V. 1, p. 197.

(Information asked, to form a new Tariff.) 721. (Information is called for from Collectors, in pursuance of resolutions of Congress, to be reported to the next session, preparatory to forming a new Tariff of Duties: *S's cir. 31st March*, 1803; V. 1, p. 221.)

Table of Duties from 1st July, 1804: 722. A Table of Duties payable on all merchandise imported after the 30th of June, 1804, is transmitted to Collectors: *C's cir. 16th May*, 1804; V. 1, p. 225.

Table of Duties from 1st July, 1812. 723. A Table of Duties payable on all merchandise imported after the 30th of June, 1812, is promised as soon as completed: *C's cir. 13th July*, 1812; V. 1, p. 273.

---

above *pro forma;* and to supply any unsatisfactory meagerness or deficiency therein, those Circulars are given in the APPENDIX, marked No. II. For, in regard to the *forms* of the Returns of Quarterly Accounts Current for settlement at the Treasury, with their accompanying Abstracts and Vouchers, and of the various other returns of accounts required to be made to the Treasury, all emanating from, and exhibiting the items and amounts of, the entries kept in the said books, it would be fruitless, from their conciseness, as well as on other accounts, to attempt a satisfactory abstract or synopsis of them; and this affords a further reason for inserting them in full in the APPENDIX. Yet, again, as those Circulars are necessarily wanting, in a considerable degree, of that desirable perspicuity which is only to be derived from an exhibit in the Tabular form, the whole subject (of Books, Accounts, Vouchers, &c.,) has been thrown into that form, in an appropriate Analytical Table in the ADDENDA to the Chapter on the 1st Comptroller's office in the "*Supplement*" to this "SYNOPSIS;" together with such suggestions for supplying the deficient books, and remodelling the whole scheme or series, according to an arrangement raisonné there proposed, as seemed promising to impart still greater completeness, perspicuity, and method to it.

(47.) See note at the end of this Section.

724. (Preparatory to forming a report to Congress, of a scheme for a General Tariff, that shall establish a simple and efficient system of Duties, having a view also to the greatest convenience and certainty of collection, certain inquiries are propounded to Collectors and others, for information: *S's cir. 18th August*, 1815; V. 2, p. 58.) (Information asked, to form a new Tariff.)

725. A Table of Duties payable on all merchandise imported after the 30th of June, 1816, is transmitted to Collectors: *C's cir. 8th June*, 1816; V. 1, p. 305. Table of Duties from 1st July, 1816.

726. A Table of Duties payable on all merchandise imported after the 30th of June, 1824, is transmitted to Collectors, with the decisions of the Department on sundry questions respecting the rates of duties payable on certain articles, and explanatory notes at the end: *C's cir. 28th July*, 1824; V. 2, pp. 315 to 382. Table of Duties from 1st July, 1824.

727. The aforesaid Table is corrected, as to duties on Salmon and Venetian Red: *C's cir. 16th August*, 1824; V. 2, p. 383. [*Same subject.*]

728. A Table of Duties payable on all merchandise imported after the 30th June, 1828, is transmitted to Collectors, with instructions respecting the proper alterations to be made, both in the abstracts of goods imported, and in the classification of certain articles mentioned therein: *C's cir. 12th August*, 1828: V. 2, pp. 487 to 583. Table of Duties from 1st July, 1828.

729. A Table of Duties on Teas, according to the reduced rates established by the act of the 20th May, 1830, is transmitted to Collectors: *C's cir. 28th May*, 1830; V. 3, p. 57. Table of Duties on Teas, from 31st December, 1830.

730. A Table of Duties on imports, according to the act of the 14th July, 1832, repealing and amending other Tariff acts, is promised to be transmitted as soon as prepared: *C's cir. 27th July*, 1832; V. 3, p. 215. Table of Duties from 3d March, 1833.

731. The aforesaid Table, as promised on the 27th July, 1832, is now transmitted, with decisions of the Department on sundry questions relative to the classification of, and duties payable on, certain commodities under the said act of 14th July, 1832: *C's cir. 8th February*, 1833; V. 3, p. 271. [*Same subject.*]

732. The said Tariff act of 14th July, 1832, (to take effect, as to the rates of duties, from the 3d of March, 1833,) being altered and amended by act of 3d of March, 1833, making a gradual reduction of the rates of duties over 20 per cent., &c., &c., the said act of 3d of March is transmitted to Collectors, with detailed instructions for the faithful execution of the same: *C's cir. 7th March*, 1833; V. 3, p. 359. —modified with gradual reduction.

733. A Table of Duties payable on articles imported after the 30th of September, 1841, according to the Tariff act of the 11th of same month, is promised to be transmitted to Collectors: *C's cir. 30th September*, 1841; V. 3, p. 889. (47.) Table of Duties from 30th September, 1841.

(47.) "To insure uniformity in the estimate and collection of Duties," the Treasury Department, as early as the Tariff of 1794, established the rule (and perhaps as early as the first Tariff of 1789, but of which there is no evidence,) of preparing an ALPHABETICAL TABLE OF MERCHANDISE, *dutiable* and *free*, with the rates of Duties, *ad valorem* and *specific*, and transmitting the same for the government of Collectors, according to the different Tariff laws passed from time to time; which usage was strictly observed from the Tariff of 1794 to

SECTION 7.

Of Official Decisions respecting the rates of Impost Duties (or exemptions from Duty) on certain articles, not clearly ascertained, but left dubious by the laws, either from obscure phraseology or otherwise, &c., &c.

DECISIONS on doubtful rates of duties, &c.

734. Official decisions, communicated from time to time by the Comptroller of the Treasury to Collectors of the Customs, on the classification of free and dutiable goods, and the rates of ad valorem and specific duties, and other questions connected therewith—as left dubious by the occasional obscure phraseology of the laws—were commenced at an early period in Comptroller Anderson's administration, but not before, from any evidence existing on the subject in this collection. His first circular on this subject is prefaced in the following terms, which will apply to that whole series of decisions here successively referred to, viz: "Many articles of merchandise are so indifferently expressed in the act establishing the " new Tariff, that *doubts* in relation to the rates of duty properly demandable on them " have arisen in the minds of many of the officers of the Customs; with respect to other ar- " ticles, questions have been propounded to this Department, 'Whether they were em- " braced under the denomination of *all articles* not free, and not subject to any other rate " of duty; and with regard to others, it has become matter of investigation whether they " were comprehended among the articles exempted from duty or not.' It may, therefore, " have a beneficial effect to *enumerate the articles alluded to*, and *to state the decisions in* " *relation to them* which have been made by this Department." Then follows the alphabetical list, with the decisions on the several articles accordingly: *C's cir. 23d January*, 1818; V. 1, p. 359.

[*Same subject.*]

735. Certain changes made under several Revenue laws passed in 1818, in relation to duties chargeable on certain articles, require corresponding alterations in the heading of the abstracts of goods imported—specifying the articles, their rates of duty, and the alterations to be made in the abstracts: *C's cir. 19th May*, 1818; V. 1, pp. 385, 389.

[*Same subject.*]

736. Decisions of the Department are transmitted, on questions miscellaneously stated, as arising under several acts: *C's cir. 14th April*, 1819; V. 2, pp. 17 to 20.

[*Same subject.*]

737. Decisions of the Department respecting duties legally demandable on certain articles are made: *C's cir. 10th November*, 1821; V. 2, p. 153.

[*Same subject.*]

738. Further decisions on the duties legally demandable on certain articles are transmitted: *C's cir. 14th September*, 1822; V. 2, p. 203.

[*Same subject.*]

739. Decisions are made on questions arising as to duties chargeable on *blanketing* and *pastes*, or imitation precious stones: *C's cir. 25th August*, 1823; V. 2, p. 275.

---

that of 1833, inclusive. According to said usage or rule, a Table of Duties under the Tariff act of 11th September, 1841, was promised by the Comptroller's circular of the 30th of the same month, but was never executed: nor has there been one executed, in pursuance of said rule or usage, for the Tariff of 1842. (*The subject of this note is continued in a note at the end of Section 7, page 101.*)

740. Decisions on various questions raised respecting the duties chargeable on certain articles, under the Tariff act of 22d May, 1824, made and transmitted: *C's cir. 28th July*, 1824; V. 2, p. 315. [*Same subject.*]

741. Further decisions, under the same act of 1824, respecting duties chargeable on a great number of articles alphabetically arranged; and errors in the preceding circular, as to looking glass plates, corrected, &c.: *C's cir. 10th December*, 1824; V. 2, pp. 395 to 412. [*Same subject.*]

742. Further decisions respecting additional articles: *C's cir. 3d June*, 1825; V. 2, p. 417.

743. Decisions are communicated respecting a number of articles alphabetically enumerated: *C's cir. 15th August*, 1826; V. 2, p. 445. [*Same subject.*]

744. In transmitting the Revenue laws passed at the last session of Congress, the Comptroller takes occasion to communicate decisions on certain articles: *C's cir. 12th April*, 1827; V. 2, p. 456. [*Same subject.*]

745. In transmitting the Revenue laws passed at the last session, the Comptroller avails himself of the occasion to communicate certain decisions of the Department: *C's cir. 1st September*, 1827; V. 2, p. 467. [*Same subject.*]

746. The Comptroller states, that, "In pursuance of a long established rule of the Department, to apprize the officers of the Customs of its decisions under the Revenue laws," a number of official decisions are communicated respecting certain dutiable and free articles, and other questions arising under the recent Tariff act of 1828: *C's cir. 15th October*, 1828; V. 2, p. 587. [*Same subject.*]

747. Decisions of the Department on questions arising since the circular of the 15th October (1828) last, are communicated: *C's cir. 26th January*, 1829; V. 3, pp. 4 to 6. [*Same subject.*]

748. Additional decisions made since the last circular of the 26th January are transmitted: *C's cir. 20th June*, 1829; V. 3, p. 24. [*Same subject.*]

749. In transmitting the acts of the last session of Congress, having any connexion with revenue subjects, the Comptroller avails himself of the occasion to communicate certain decisions of the Department: *C's cir. 25th June*, 1830; V. 3, pp. 61 to 64. [*Same subject.*]

750. Additional decisions are communicated: *C's cir. 15th November*, 1830; V. 3, p. 98. [*Same subject.*]

751. Additional decisions are communicated: *C's cir. 27th December*, 1830; V. 3, p. 113. [*Same subject.*]

752. Additional decisions are communicated: *C's cir. 25th March*, 1831; V. 3, p. 124. [*Same subject.*]

753. In transmitting the laws passed at the last session of Congress, the Comptroller takes occasion to apprize Collectors of certain decisions made since the last circulation the same purport: *C's cir. 9th May*, 1831; V. 3, p. 153. [*Same subject.*]

[*Same subject.*] 754. Additional decisions are communicated: *C's cir. 4th October*, 1831; V. 3, p. 177.

[*Same subject.*] 755. Additional decisions are communicated: *C's cir. 7th March*, 1833; V. 3, p. 362.

[*Same subject.*] 756. Decisions of the Department on a great variety of questions respecting the classification of, and the duties to be levied on, certain articles, under the Tariff act of the 14th July, 1832, are communicated: *C's cir. 12th August*, 1833; V. 3, p. 409.

[*Same subject.*] 757. Additional decisions transmitted: *C's cir. 26th December*, 1833; V. 3, p. 422.

[*Same subject.*] 758. Additional decisions transmitted on questions under the aforesaid act: *C's cir. 24th April*, 1834; V. 3, p. 467.

[*Same subject.*] 759. Additional decisions transmitted, respecting the classification of, and duties to be levied on, certain articles: *C's cir. 8th July*, 1834; V. 3, p. 477.

[*Same subject.*] 760. Additional decisions transmitted: *C's cir. 25th March*, 1836; V. 3, p. 523.

[*Same subject.*] 761. Additional decisions transmitted: *C's cir. 5th August*, 1836; V. 3, p. 543.

[*Same subject.*] 762. Additional decisions transmitted: *C's cir. 22d March*, 1837; V. 3, p. 563.

[*Same subject.*] 763. A "diversity of *opinions* and conflicting *decisions* having been brought under the special notice of this office," says the Comptroller, respecting the classification of, and duties to be exacted on, certain articles, under the acts of 14th July, 1832, and 3d March, 1833, its decisions thereon are transmitted for the future government of Collectors: *C's cir. 17th August*, 1838; V. 3, p. 637.

[*Same subject.*] 764. The aforesaid decisions of 17th August, in relation to manufactures of silk, are further explained: *C's cir. 16th October*, 1838; V. 3, p. 645.

[*Same subject.*] 765. Errors in the aforesaid circular of the 16th October are corrected: *C's cir. 20th October*, 1838; V. 3, p. 649.

[*Same subject.*] 766. Additional decisions and explanations, in regard to the duties chargeable on certain articles embraced in the circulars of the 17th August last, and since that date, are transmitted: *C's cir. 25th October*, 1838; V. 3, p. 651.

(JUDICIAL DECISIONS—called for by the Comptroller for future reference.) 767. (Of Judicial decisions, the Comptroller says to Collectors: "This office has frequent occasion to examine and refer to the decisions alleged to have been made on Revenue questions by the Circuit Courts of the United States, and in many instances they have not been accessible to it. It is believed, that if copies of the opinions expressed by the Judges, and of the testimony in the cases alluded to, *had been furnished to this office*, much embarrassment, since felt, could have been avoided. I have, therefore, earnestly to request, that, in future, when a litigated *Revenue question* is *decided* by the Circuit Court for your District, *and no appeal is entered up*, you will furnish a copy of the decision to this office. As it is intended that they shall be bound up together, you will be pleased to have them copied upon

common sized foolscap paper, in a bold and free handwriting. Your ready compliance will greatly assist this office," &c.: *C's cir. 5th December*, 1838; V. 3, p. 685.)

Official decisions continued.

768. Collectors are informed, that, "in reference to the operation of some of the provisions of the Tariff act of the 11th September, 1841, and particularly in regard to those on which inquiries have been addressed to this Department, it is deemed expedient to issue the subjoined instructions, in anticipation of the Alphabetical Tariff Table now in preparation, (but which was never issued): *C's cir. 30th September*, 1841; V. 3, p. 889.

[*Same subject.*]

769. Further decisions in addition to those of the 30th September last, in relation to duties chargeable under the act of 11th September, are transmitted: *C's cir. 15th October*, 1841; V. 3, p. 895.

[*Same subject.*]

770. Additional decisions are transmitted: *C's cir. 20th October*, 1841; V. 3, p. 901.

[*Same subject.*]

771. Additional decisions are communicated: *C's cir. 8th November*, 1841; V. 3, p. 909.

[*Same subject.*]

772. Additional decisions are communicated respecting the duties to be exacted on various articles, under the act of the 11th September, 1841; and on the appraisement of others, under the act of 14th July, 1832: *C's cir. 8th March*, 1842; V. 3, p. 935. (48.)

(48.) For the "rates of duties," ad valorem and specific, together with the enumeration of free articles, *clearly ascertained by the several Tariff laws*, it is proper here to make a general reference to the "ALPHABETICAL TABULAR TARIFFS," as enumerated in the antecedent section, (6,) for those tables are complete indexes in relation to those details, of which it would be necessary to make a literal copy, in order to give an adequate account in this Synopsis; that is, of those tables issued from 1794 to 1832, inclusive, since which none have been issued, as already stated in the preceding note. And for the "OFFICIAL DECISIONS" as to the "rates of duties" NOT *clearly ascertained, but left in obscurity by the laws* in operation at the time of such decisions, reference must be made to the Alphabetical Index of said articles of merchandise which accompanies this "Synopsis" for the circular and page in which the decision is stated; as it would, in like manner, be necessary to make a literal copy of those circulars to give an adequate account of those decisions in this place; and it may also be remarked, that the above circular of the 8th March, 1842, is the last of those issues embodying the like decisions of the Department. How far the breaking up of the former rule has contributed to produce the irregularities which have generally prevailed in estimating the duties on the same articles in different Collection districts, complained of by the Secretary of the Treasury in his circular of the 5th August, 1844, vol. 3, p. 353, may be easily conjectured. Whether the execution (successful or otherwise) of the gradual reduction Tariff act of 3d March, 1833, tended to produce the impression that the Alphabetical Tables of Duties were a work of supererogation that might be dispensed with, is not certainly known. But it is certain that the rates of duties prescribed by the act of 14th July, 1832, to be gradually reduced by the act of 3d March, 1833, biennially thereafter, required a distinct and separate table to exhibit the rates established at the incipiency of the former act, and *one* for *each* subsequent biennial reduction thereof under the latter act, inasmuch as these varying amounts of periodical reductions necessarily established a *new Tariff of rates* for each period, as fully as if a new act were passed for each periodical reduction, and consequently called for a new Alphabetical Table of Rates for each reduction, in order to insure uniformity in the action of officers of the Customs in levying duties throughout the United States—the want of which is manifested by the repeated instructions and remonstrances of the Department to Collectors during said periods of reduction. And the want of such a table to aid the Collectors in administering the Tariff of 1842 has been attempted to be supplied by sundry tables prepared by Collectors at principal ports; but they conflict with each other in so many respects as to assure the mercantile public of the absence of that uniformity, in the levying of duties on their imported goods, which is explicitly ordained by the Constitution.

In regard to the breaking up of the other salutary usage—that of embodying in a circular, from time to time, the decisions of the Department on rates of duties on particular articles, as well as other matters left in obscurity by the laws—it must necessarily have called for reiterated instructions on individual cases to supply it, as may be seen in special letters to individual Collectors, and in numerous partial circulars since the date of that act.

SECTION 8.

Of Import Duties—embracing Instructions for the estimate of Duties, and abatements thereof for Tare, Leakage, Shrinkage, Waste, Damage—for the collection of Duties, and abatements thereof for cash payments (under acts before that of 1842)—and for making Returns of Accounts, weekly, monthly, and quarterly, to the Secretary for information, and quarterly to the First Auditor for settlement.

(a.) Of the estimate of Duties and abatements thereof for tare, leakage, waste, damage, &c.

10 per cent. discrimination or abatement, on goods imported in American bottoms. (*See Discriminating Duties, section* 10.)

773. (The Secretary of the Treasury prescribes a method for estimating the *ten* per cent. *abatement* authorized by the 5th section of the act of September, 1789, "for laying duties on imports," to be deducted from the duties on goods imported in American vessels, as a *discrimination* against importations made in Foreign vessels: *S's cir. 30th November*, 1789; V. 1, p. 29.)

Duties to be entered in Impost Book in due form; chief evidence of accruing revenue:

774. The evidence mainly to be relied upon, of the duties accruing from imports, is to be found in the "Impost Book" required to be kept in each Collector's office (and by Naval Officers) according to forms prescribed: in which book (as the masters of vessels shall have made entry of their vessels, and delivered in their manifests) the Collectors shall enter the substance of the manifests, arranged in the proper columns: and then, as the consignees or importers appear and make their entries of their respective portions of the cargo, the Collector shall fill up the other columns with the contents of their packages, and the amounts of the respective duties, (ad valorem and specific,) estimated thereon: *C's cir. 1st December*, 1789; V. 1, pp. 1, 2.

—to be corrected and entered by Naval Officer:

775. The Collector's entries, and calculations of duties, are to be handed to the Naval Officer for examination and correction, according to law, and to be entered in his "Impost Book:" *C's cir. 18th December*, 1789; V. 1, p. 11.

—with all requisite facilities from Collectors.

776. (Every facility is required to be afforded to Naval Officers, by Collectors, while performing their duty of examining the books and accounts of Collectors: *C's cir. 27th December*, 1838; V. 3, p. 695.)

Ballast not dutiable as such:

777. Whenever a vessel arrives *in ballast*, or *without goods subject to duty*, the fact must be noted in the Tonnage Abstract returned quarterly to the Treasury: *C's cir. 16th February*, 1790; V. 1, p. 15.

—if of fossil Salt, what proportion pure (dutiable):

778. Of fossil Salt, imported as *ballast*, it is desired to know the proportion of pure [meaning dutiable] salt it yields to the crude: *S's cir. 25th November*, 1829; V. 2, p. 229.

—ballast may consist of dutiable articles.

779. The ballast of a vessel arriving in port, though generally consisting of otherwise *worthless matter of weight*, and therefore duty free, may nevertheless consist of dutiable goods, which of course deprives it of the privilege of ballast, as lead in pigs, &c: *C's cir. 20th June*, 1834; V. 3, pp. 433, 434.

Duties to be estimated on the *actual* inspection, &c., of goods on the *actual* landing thereof.

780. Collectors are informed that the duties on imported goods are to be calculated, in all cases, upon the *actual* inspection, gauging, weighing, measuring, &c., of the same, on the *actual* landing thereof: and *not* by a general computation from the invoices, as in the case where the duties are *secured* in a port at which they touch previous to their arrival at the port of their destination; at which latter port they will necessarily undergo the above prescribed ceremony, upon the *actual* landing thereof: *S's cir. 18th May*, 1791; V. 1, p. 72.

Duties on Spirits and Teas:

781. Explanations and instructions are herewith enclosed, respecting duties on Foreign distilled Spirits imported, and Spirits distilled within the United States, and on the collection of duties on Teas: *S's cir. 26th May*, 1791; V. 1, p. 73.

—rule for estimating Duties on Wines and other goods:

782. Ad valorem duties upon Wines, and in every other case under the recent act "for raising a further sum of money," &c., are to be calculated according to the rule prescribed by the 38th section of the Collection law [then in force]: *S's cir. 6th August*, 1792; V. 1, p. 123.

—errors therein corrected.

783. Certain errors prevalent respecting the estimate of duties on Wines, Teas, &c., are corrected: *S's cir. 6th August*, 1792; V. 1, p. 123.

The supervision of the Customs committed to the COMPTROLLER.

784. In pursuance of the discretion vested in the Secretary of the Treasury, by the act "making alteration in the Treasury and War Departments," the Secretary commits to the Comptroller of the Treasury the immediate superintendence of the business of the Customs, except as to the disposition of the moneys accruing from duties, &c.: *S's cir. 25th October*, 1792; V. 1, p. 130.

New rates of Duties in tabular form, as per Tariff of 1794:

785. An alphabetical table of merchandise, and the new rates of duties thereon, established by Tariff laws passed during the last session of Congress, is transmitted, with a proviso of such alterations as may be requisite to be made in the forms of the Quarterly Abstracts of the duties to be estimated according to the said table: *C's cir. 26th June*, 1794; V. 1, p. 109.

—new abstracts of, to be rendered.

786. The aforesaid table or schedule of duties, in consequence of the detection of sundry typographical errors, has been corrected and reprinted: and is again transmitted, together with the new *forms* of the abstracts of duties to be rendered in future, as above promised: *C's cir. 8th August*, 1794; V. 1, p. 111.

New rates of Duties prescribed, according to Tariff of 1795:

787. A tabular Tariff of the rates of duties, as established by the recent act "supplementary to the several acts imposing duties on goods imported into the United States," passed 3d of March, 1795, varying the *terms* of credit therefor, together with new forms of abstracts of duties corresponding thereto, to be rendered quarterly to the Treasury, are transmitted: *S's cir. 18th March*, 1795; V. 1, p. 165.

—on bottles containing Liquors:

788. Collectors are informed that the duty on bottles containing Liquors presents a difficulty to be settled by compromise with the importers: *S's cir. 18th March*, 1795; V. 1, p. 165.

—on Wines per gallon:

789. The former duties on Wines are modified; where the duty, by computation,

—on Wines per gallon: falls short of 10 cents per gallon, it is demandable at 10 cents per gallon: *S's cir. 18th March*, 1795; V. 1, p. 166.

Entries of goods by Factors or Agents, to be verified, under penalty of Bond.

790. An act "supplementary" to the aforementioned act, provides for the greater security of duties, by taking bonds of Factors or Agents, for the verification of the entries which they are permitted to make, instead of the owners or consignees of the goods: *S's cir. 28th March*, 1795; V. 1, p. 168.

American produce from the Mississippi partially exempt from Duty:

791. Regulations are prescribed by the Secretary of the Treasury, with the approbation of the President, concerning the Mississippi trade, in articles of the growth or manufacture of the United States, destined from that river coastwise to any port or place in the United States, with a *form* of report and manifest to accompany each cargo; in which regulations, a qualified exemption of such produce from duty is only recognised, according to the 8th section of the act of the 1st of May, 1802, amendatory of the act of 2nd March, 1799, to regulate the collection of duties, &c.: *S's cir. 27th August*, 1802; V. 1, p. 217.

—American produce exported, wrecked, and re-imported, *not* free of Duty:

792. (It having been "represented to this office that a practice exists at some of the ports of the United States to admit *free of duty* American produce shipped from the United States in American vessels, and wrecked abroad, to the injury of merchants residing in other ports, the Comptroller requests, with a view to producing uniformity in all the ports, to be informed by Collectors what now is, and what has been, the practice in regard to goods of this character: *C's cir. 26th August*, 1841; V. 3, p. 887.)

—American produce exported, and brought back, if identified, is free of Duty:

793. (By the 47th section of the act of 2nd March, 1799, merchandise of the growth or manufacture of the United States, which may have been exported to some foreign port or place, and brought back to the United States, and upon which no bounty, allowance, or drawback has been paid, shall be free of duty, whether they have been sold or not; provided the said goods be identified in the manner prescribed by the 48th section of said act: *C's cir. 30th September*, 1841; V. 3, p. 891.

—Duties cease on goods from New Orleans.

794. Duties on goods imported from New Orleans *cease* after the 25th of March, 1804, in consequence of the purchase of Louisiana: *S's cir. 28th February*, 1804; V. 1, p. 229.

Mediterranean Fund, of 2½ per cent. duty.

795. The two and a half per cent. duty, called the "Mediterranean Fund," having been renewed by act of the 19th of January, 1808, Collectors are instructed as to the same: *S's cir. 20th January*, 1808; V. 1, p. 263.

[*Same subject.*]

796. The aforesaid two and a half per cent. duty, called the "Mediterranean Fund," is again revived: *S's cir. 9th January*, 1809; V. 1, p. 291..

[*Same subject.*]

797. The said two and a half per cent. duty, constituting the "Mediterranean Fund," is again continued until the 4th of March, 1811: *S's cir. 12th January*, 1810; V. 1, p. 305.

Irregularity in estimating duties, to be corrected.

798. A want of *uniformity* among Collectors, in the mode of estimating and ascertaining the amounts of duties, is required to be corrected: *C's cir. 27th April*, 1810; V. 1, p. 255.

New rates of duties,

799. An act "for imposing additional duties on goods, wares, and merchandise" having

as per tariff of 1812.

been enacted this day, the same is transmitted to Collectors, with instructions, as to the permanent duties, which only are doubled, &c: *S's cir. 1st July*, 1812; V. 2, p. 11.

Mediterranean Fund duty revived.

800. The two and a half per cent. duty, constituting the "Mediterranean Fund," is again revived by the aforesaid act: *S's cir. 1st July*, 1812; V. 2, p. 11.

Duties on captured goods.

801. Duties on captured goods brought into the United States are to be estimated, and the amounts ascertained, according to rules prescribed, and a separate abstract to be rendered of the same: *C's cir. 20th July*, 1812; V. 1, p. 275.

On all goods, including additional 10 and 20 per cent. to commence, &c.

802. Duties on all goods, pursuant to the Tariff act of 1st of July, 1812, when to commence; and other questions relating thereto, and to the additional ten and twenty per cent. (discriminating duty) on goods imported in foreign bottoms, answered: *C's cir. 20th July*, 1812; V. 1, p. 275.

On captured goods, a deduction in favor of the captors.

803. Duties on goods captured from the enemy, subject to a deduction of 33⅓ per cent., for the benefit of the captors: *C's cir. 31st August*, 1813; V. 1, p. 277.

Duties of 1804, ceased by expiration of the act.

804. Duties imposed by the act of the 24th March, 1804, entitled "an act further to protect the commerce and seamen of the United States against the Barbary Powers," are no longer demandable; the act itself having expired by limitation: *C's cir. 22d March*, 1815; V. 1, p. 279.

Discriminating duties repealed.

805. Discriminating duties on American and Foreign tonnage, and on merchandise imported in American and Foreign vessels, are repealed by act of 3d March, 1815: *C's cir. 22d March*, 1815; V. 1, p. 279.

Estimate of duties on goods via Canada.

806. Ad valorem duties on European goods imported from Canada are to be calculated on their actual cost in Canada: *C's cir. 12th April*, 1815; V. 1, p. 289.

Estimate of duties on the nett cost of the goods.

807. Ad valorem duties calculated on the *nett cost* of goods at the places whence imported, are construed to include in such *nett cost* all charges accruing on them previous to shipment: *C's cir. 30th July*, 1816; V. 1, p. 313.

Exceptions or variations from the above rule.

808. By the act of the 3d March, 1817, entitled "an act to regulate the duties on Imports and Tonnage," ad valorem duties are to be calculated on the *nett cost* of goods at the place whence imported, *excluding* the cost of packing, commissions, transportation, export duty, and all other charges: *C's cir. 31st March*, 1817; V. 1, p. 332.

[*Same subject.*]

809. By the act of the 28th April, 1818, which virtually repeals the aforesaid act of the 3d March, 1817, ad valorem duties are to be computed by including all charges as *nett cost* of the goods, except commissions, outside packages, and insurance, which are to be excluded from the computation of value: *C's cir. 19th May*, 1818; V. 1, p. 386.

[*Same subject.*]

810. Duty on imported bottles containing Wine to be estimated in the same manner as on empty bottles, distinct from the duty on the Wine: *C's cir. 24th July*, 1818; V. 1, p. 412.

[*Same subject.*] 811. (Articles free of duty, being imported in vessels of glass, metal, or other materials that are otherwise subject to duty, do not exempt such vessels or vehicles from their proper duty, as has been wrongfully done in certain cases: *C's cir. 25th July*, 1836; V. 3, p. 541.

[*Same subject.*] 812. The outside packages of Tin Plates imported in boxes are to be included in the computation of duty on the Tin, if the value of the boxes exceed two shillings at the place of shipment; otherwise not: *C's cir. 5th August*, 1822; V. 2, p. 191.

How to estimate goods from England, in pounds sterling? 813. (It is asked of Collectors, whether, in making the computation to ascertain the actual value of goods imported from England, and such estimate prove to be *less* than the *minimum* value fixed by law, do they rate the pound sterling at four dollars forty-four cents; and when the value is *above* the *minimum* value fixed by law, do they then rate the pound sterling at four dollars eighty cents, in ascertaining the aggregate value of the goods: *C's cir. 19th February*, 1834; V. 3, p. 443.)

Costs and charges to be stated in the abstracts. 814. The foreign costs and charges on all goods imported are required to be stated in the abstracts of duties on those goods: *C's cir. 25th March*, 1836; V. 3, p. 523.

Include all charges, except insurance. 815. Dutiable charges on merchandise are decided to embrace all charges "except insurance," according to the 15th section of the act of the 14th July, 1832, as part of the *actual* cost of the goods, and should be included in the appraisement of the goods when computing the duties: *C's cir. 2d April*, 1839; V. 3, p. 723.

To include sacks containing Salt. 816. The sacks in which Salt is imported are particularly specified as a dutiable charge on the Salt: *C's cir. 2d April*, 1839; V. 3, p. 723.

—reversed, or not to include sacks containing Salt: 817. The aforesaid decision, that sacks or bags in which Salt is imported are dutiable charges to be included in the valuation of the Salt, is reversed by judicial decision: *C's cir. 15th June*, 1840; V. 3, p. 820.

Freight is not to be included. 818. The "expense of *freight*" between the place of export and the port of entry is not to be added to the foreign value, as part of the "costs and charges" of goods imported, on which the duties are to be assessed: *C's cir. 15th October*, 1842, V. 3, p. 951.

Sacks containing Salt, again exempted. 819. It is re-affirmed, upon judicial decision, that the sacks or bags in which Salt is imported, are not to be included in the dutiable value of the Salt: *C's cir. 24th February*, 1843; V. 3, p. 991.

(Internal Duties are repealed.) 820. (Internal Duties on licenses to distillers, to sugar refiners, to retailers, on sales at auction, on carriages, on stamped vellum, on parchment and paper, are repealed by act of 23d December, 1817: *C's cir. 23d January*, 1818; V. 1, p. 364.)

Duties to be exacted on goods re-imported from Canada. 821. Duties payable on goods imported from Canada are equally to be enforced on merchandise which had been carried *from* the United States and brought back—and the practice of exempting the latter in some of the Districts on the Lakes is reprobated, [notwithstanding the exemption of American produce by the 45th section of the act of 2d March, 1799:] *C's cir. 17th March*, 1818; V. 1, p. 367.

Or elsewhere, however often.

822. Duties are to be collected on the same goods, at every importation from a foreign place, however often they may be carried *to and fro*: *C's cir. 17th Mar.*, 1818, V. 1, p. 368.

On Copper, in different forms.

823. Respecting duties to be estimated on Copper rods, bolts, spikes, nails, and Copper in pigs, bars, or plates, doubts are suggested, and inquiries are made of Collectors concerning them: *C's cir. 15th February*, 1819; V. 2, p. 3.

[*Same subject.*]

824. The aforesaid queries respecting the duties on the different manufactures of Copper are settled, (49) with the distinction that rods, bolts, spikes, and nails pay four cents per pound; and that pigs, bars, and plates for sheathing ships, are exempt from duty: *C's cir. 14th April*, 1819; V. 2, pp. 18, 19, 22.

On Invoices not verified, being fraudulent, 50 per cent. is to be added.

825. Duties *ad valorem* are to be estimated on goods imported *without* verified Invoices, by the addition of 50 per cent., although the appraised value be not greater than the Invoice value—Invoices *not* verified being deemed fraudulent: *C's cir. 14th April*, 1819; V. 2, p. 18.

Nominal discounts are not to be taken off in the estimate of duties.

826. Discounts on the computation of ad valorem duties shall not be allowed, when the invoices are made out by a fixed standard of *nominal prices*, instead of exhibiting the *true value* of the goods, with the *bona fide* discounts that may be made on the same at the time of purchase: *C's cir. 14th April*, 1819; V. 2, p. 22.

The additional 50 per cent. is to be accounted for.

827. The additional 50 per cent. of duties on fraudulent Invoices, under the supplementary act of the 20th April, 1818, is to be accounted for, as well as the mode of distributing the moiety of the same, according to *forms* prescribed: *C's cir. 27th September*, 1819; V. 2, p. 47.

[*Same subject.*]

828. (Neglect to comply with the aforesaid instructions of the 27th September, 1819, is complained of: *C's cir. 28th May*, 1822; V. 2, p. 169.)

On woollen and other goods, continued.

829. Duties on Woollen goods, and certain other goods, according to the acts of the 27th April, 1816, and the 20th April, 1818, are continued in force until the 30th June, 1826: *C's cir. 27th September*, 1819; V. 2, p. 53.

Supposed differences in certain goods injuriously affect the rates of duty.

830. The amounts of duties payable on imported goods (as Teas, for example) are injuriously affected by a difference of phraseology used respecting them at different ports, making *apparent* differences in the merchandise when there is *actually* none, according to the opinion of the Circuit Court at Boston, herewith transmitted: *C's cir. 5th June*, 1820; V. 2, p. 101.

Classification of articles necessary in estimating duties.

831. Uniformity in the classification of articles under their proper denominations—as Laces, for example, under the distinctions of *cotton laces* and *thread laces*—is of great importance in estimating their respective duties: *C's cir. 25th August*, 1823; V. 2, p. 275.

(49.) These *decisions* have already been referred to in the preceding Section. Their repetition here is the consequence of the subject having come up in the form of inquiry in No. 823, which it seemed admissible to follow with the answer, though associated in a different group; the like of which frequently occurs.

Specific cases.

832. A new classification is adopted, in conformity to the policy of the Legislature, as indicated by the act of the 2d March, 1833, modifying that of the 14th July, 1832, in relation to summer cloths and shawls composed of worsted and cotton, and merino cloths, &c.: *C's cir. 24th April*, 1834; V. 3, p. 467. (50.)

[*Same subject.*]

833. The classification of Tallows, otherwise called *grease, marrow, soap-fat*, &c., &c., is attended with great difficulty, and proportionably embarrasses the uniformity in estimating duties on such articles: *C's cir. 3d May*, 1838; V. 3, pp. 609, 611, 612.

New rates of duties per Tariff of 1828.

834. An Alphabetical Table of Merchandise, and the rates of duties payable thereon, according to the Tariff act of 1828, is transmitted, with instructions respecting the proper alterations to be made, both in the abstracts of goods imported and in the classification of certain articles mentioned: *C's cir. 12th August*, 1828; V. 2, pp. 487 to 583.

To estimate duties on Cotton Cloths.

835. In estimating the duties on Cotton Cloths, the Comptroller says to Collectors, "that, to determine whether Cotton Cloths cost 35 cents the square yard, the dutiable charges, as well as the usual 10 or 20 per cent., (discrimination,) are to be added to the original cost; if the amount thus produced be less than 35 cents the square yard, the duty is to be computed on 35 cents simply; but if more, then at that sum, whatever it may be, without further addition: *C's cir. 15th October*, 1828; V. 2, p. 588.

To estimate reductions on Wines deposited for reduction.

836. The duties payable on Wines imported and deposited in the public stores previous to the act of the 24th May, 1828, (authorizing a reduction of the duties on those wines,) are to be ascertained by estimating the duties according to the then rates on the *quantity* of the wines as ascertained at the time of their importation, and then making the reduction therefrom—charging the United States with the reduction: *C's cir. 5th January*, 1829; V. 3, p. 1.

Reduced rates on Teas.

837. A table of duties on Teas, according to the reduced rates established by the act of the 20th May, 1830, is transmitted, with instructions: *C's cir. 28th May*, 1830; V. 3, p. 57.

Under increased duties of 1828, relief proposed in certain cases.

838. A notice is made circular, calling for a statement from merchants and others of the amount of duties under the Tariff of May, 1828, which they have paid, or would be liable to pay, on goods ordered previous to the passage of the act, over and above what would have occurred had the act not passed, with a view to relief from the same at the next session of Congress: *S's cir. 15th June*, 1830; V. 2, p. 243.

Of the collection of duties and appraisement of goods.

839. Collectors are exhorted to a diligent and faithful execution of the provisions of the act of 28th May, 1830, "for the more effectual collection of impost duties," with instructions respecting the appraisement of goods composed of wool and cotton: *S's cir. 16th June*, 1830; V. 2, p. 245.

Relief proposed in certain cases repeated.

840. The course to be pursued by Collectors, in order to enable the Secretary of the Treasury to extend the relief contemplated by the act of 2d March, 1831, to merchants

(50.) For the instructions and decisions of the Department respecting the classification of articles, in a great variety of specific cases, see the preceding Section, (7,) on "Decisions," &c.

paying higher rates of duty under the act of 28th May, 1830, on goods ordered before the existence or knowledge of the act, than they would have been liable to had the act not been passed: *S's cir. 6th June*, 1831; V. 2, p. 270. Relief proposed in certain cases repeated.

841. The foregoing notice of the 15th June, 1830, is repeated, word for word: *S's cir. 4th October*, 1831; V. 2, pp. 274, 275. [*Same subject.*]

842. Duties on Railroad Iron imported, or to be imported hereafter, are to be remitted on certain conditions: *C's cir. 27th July*, 1832; V. 3, p. 213. On Railroad Iron, remitted.

843. Duties actually received on Railroad Iron, as above referred to, are ordered to be refunded: *C's cir. 20th August*, 1832; V. 3, pp. 234, 235. [*Same subject.*]

844. Certain sections, respecting appraisements of goods, and other proceedings in estimating duties, the 7th, 8th, 13th, 14th, 17th, and 18th, of the act of the 14th July, 1832, "to alter and amend the several acts imposing duties on imports," are considered to have gone into operation from the date of its passage: *C's cir. 27th July*, 1832; V. 3, p. 215. Of estimating duties under act of July, 1832.

845. Instructions are given for regulating the deposite of goods in the public stores, for the benefit of refunding, or abatement, of duties under the aforesaid act of 14th July, 1832: *C's cir. 20th August*, 1832; V. 3, p. 231. Abatement or refunding of duties, on deposite of goods.

846. Further instructions are given respecting the right of depositing goods in the public stores, in view to the *reduction* of duties, under the said act of 14th July, 1832: *C's cir. 14th September*, 1832; V. 3, p. 277. [*Same subject.*]

847. The course to be pursued by Collectors when goods shall be withdrawn from the public stores after the 3d March, 1833, in regard to the reduction of duties, and to those articles free of duty after that time, according to said act of 14th July, 1832: *C's cir. 16th February*, 1833; V. 3, p. 349. [*Same subject.*]

848. The said Tariff act of 14th July, 1832, (to take effect, as to the collection of the duties, from the 3d March, 1833,) being altered and amended by the act of 2d March, 1833, making a gradual *reduction*, every two years, in the rates of duties over 20 per cent., &c., &c., the said act of the 3d March is transmitted, with detailed instructions for the faithful execution of the same: *C's cir. 7th March*, 1833; V. 3, pp. 359, 360. The new rates of duties of 1832 are modified by biennial reduction, from March 3d, 1833.

849. Rules and regulations are prescribed, "for the purpose of securing a faithful *appraisement* of all goods imported after the 31st December, 1833, and for the just and proper entries of the *actual value* thereof, and of the square yards, parcels, or other quantities, as the case may require," in executing the acts of the 14th July, 1832, and 2d March, 1833; also, rules are given for estimating the gradual reduction of *one-tenth, biennially*, of all duties over 20 per cent., and how to ascertain such *tenth*, in the first instance, which is assumed as the precise amount for each biennial reduction thereafter: *S's cir. 20th April*, 1833; V. 2, p. 308. Of appraisements, entries of actual value, &c., with a view to the reduction of duties.

850. Instructions are given by the Comptroller how to deduct, biennially, *one-tenth part* 1st reduction.

1st reduction. *of the excess* of all duties which shall, after the 31st December, 1833, exceed 20 per cent., *ad valorem* or *specific*, on imported goods: *C's cir. 26th December*, 1833; V. 3, p. 421.

[*Same subject.*] 851. Error or misapprehension in the aforesaid instructions (of 26th December) respecting the reduction of duties, "in relation to the item of 40 bales of blue cotton cloth," is corrected according to the views of the Secretary of the Treasury: *C's cir. 15th January*, 1834; V. 3, p. 429.

[*Same subject.*] 852. On what principle is the difference between the rates of duties on goods imported prior to the 1st January, 1834, and certain other classes of goods, authorized to be refunded: *C's cir. 5th May*, 1834; V. 3, p. 471.

Certain duties under 2d section suspended. 853. Difficulty being apprehended in estimating the duties on certain articles by the 2d section of the act of 14th July, 1832, the act of 30th June, 1834, suspending such duties, is transmitted to Collectors, requesting them to point out the difficulties apprehended, for the action of the next session of Congress: *S's cir. 7th August*, 1834; V. 3, p. 22.

On hardware, copper ware, &c., ceased. 854. Duties on Hardware, and certain manufactures of Copper and Brass, imposed by said act of 14th July, 1832, and modified by certain other acts, ceased after the 30th June, 1834: *C's cir. 15th August*, 1834; V. 3, p. 487.

Further scheme of reduction or repeal of duties under 20 per cent. 855. Certain statements, as per *eight forms* transmitted, are required to be made by Collectors, to answer a resolution of the Senate, inquiring "What duties under 20 per cent. can be reduced or repealed:" *C's cir. 24th March*, 1835; V. 3, p. 501.

2d reduction. 856. Collectors are informed that a further [being the second] reduction of 10 per cent. of all duties exceeding 20 per cent., according to the terms of the act of 2d March, 1833, modifying the act of 14th July, 1832, is to take effect from the 31st December, 1835: *C's cir. 26th November*, 1835; V. 3, p. 515.

3d reduction. 857. The "third biennial reduction of duties imposed by the act of 14th July, 1832, or by any other act, exceeding 20 per cent. on the value thereof, is to take effect on the 31st December, 1837," is announced to Collectors, with a table of the rates payable for the next two years: *C's cir. 9th January*, 1838; V. 3, p. 591.

4th reduction. 858. Collectors are informed that "a further reduction of duties, according to the act of the 2d March, 1833," modifying that of the 14th July, 1832, is to take effect from 31st December, 1839: *C's cir. 30th December*, 1839; V. 3, p. 779.

New Tariff—returns of, under act of Sept. 11th, 1841. 859. Forms are transmitted, by which the Quarterly Abstracts of Duties, estimated according to the Tariff act of the 11th September, 1841, are to be returned to the Treasury, [unaccompanied with the usual Alphabetical Table of Duties prepared and issued on the occasion of a new Tariff:] *C's cir. 29th January*, 1842; V. 3, p. 921.

Date of importation of cargo. 860. The arrival of a vessel in a port of entry constitutes the date of importation of her cargo: *C's cir. 8th March*, 1842; V. 3, p. 936.

Ships' rigging recovered from wreck, dutiable.

861. The cordage, chain cables, anchors, and cabin furniture, of a foreign vessel stranded on the coast of the United States, are liable to duty: *C's cir. 8th March*, 1842; V. 3, p. 937.

Duties, at 20 per cent., according to acts of 1833 and 1841, ascertained in a peculiar manner, to be paid in cash.

862. Duties, until otherwise directed by law, shall be levied, collected, and paid, in ready money, as prescribed by the acts of March, 1833, and September, 1841, at the rate of 20 per cent. on the value thereof, to be accurately ascertained by the appraisers, who shall determine the same by reference to the *quantities* and *manner* in which the several articles *are sold* by importers, and the *prices obtained* at CASH SALES: *C's cir. 23d June*, 1842; V. 3, p. 943.

Said instructions limited to end of the month, &c.

863. The proceedings under the foregoing instructions of 23d June are required to be continued until the expiration of said month, with conditional suspension of their definitive execution, until further instructions thereon: *C's cir. 25th June*, 1842; V. 3, p. 945.

The same are repeated, with additions.

864. The instructions of the 23d June last, in consequence of the veto by the President of the "Provisional Collection Act," are repeated, with additional details as to the levying and collecting of duties according to the acts of March, 1833, and September, 1841, and the ascertainment of the value of the goods, with reference to the *sales* for cash that may be made by the importers: *C's cir. 1st July*, 1842; V. 3, p. 947.

New Tariff of duties, by act of 1842.

865. An act "to provide Revenue from Imports, and to modify existing laws imposing Duties," &c., having just passed, the adjustment of duties, according to late instructions, is ordered to be suspended until further instructions are given: *C's cir. 30th August*, 1842; V. 3, p. 949. (51.)

Distinction drawn between the discriminating duties on goods from beyond Capes Horn and Good Hope, and from elsewhere, imported in foreign vessels.

866. The proper discrimination is made, between the additional 20 per cent. put on the cost, to form an aggregate value on which the duty should be estimated upon all goods subject to ad valorem rates, imported from places eastward of the Cape of Good Hope, and from beyond Cape Horn, in foreign vessels, and the additional 10 per cent. to be placed on the cost, to form an aggregate value on which the duty should be levied upon all goods imported from other places in foreign vessels, according to the 25th section of the Tariff act of 1842: *C's cir. 31st October*, 1842; V. 3, p. 963.

Privilege of goods actually shipped from beyond Capes Horn and Good Hope, before 1st Sept., 1842.

867. Goods actually shipped on board of vessels beyond the Cape of Good Hope or Cape Horn, and consigned to persons in the United States, previous to the 1st September, 1842, (when the present Tariff went into operation,) shall be admitted to entry, with the benefit of the exemption granted by the 25th section of the said Tariff: *C's cir. 30th December*, 1842; V. 3, p. 981.

Articles recovered from wreck after two years, free.

868. Goods recovered from a wreck, after having remained in the sunken vessel more than two years, may be entered free of duty: *S's cir. 21st March*, 1843; V. 3, p. 287.

[*Same subject.*]

869. The regulations prescribed by the aforesaid circular of the 21st March last, for admitting to entry, free of duty, articles recovered from wrecks in waters of the United States, are substituted by other regulations in greater detail: *S's cir. 23d October*, 1843; V. 3, p. 322.

(51.) It will be perceived, that, with the announcement of this act, the usual forthcoming of a Tabular Tariff, and modification of the returns of the duties, are omitted.

Personal effects, not dutiable.

870. Articles strictly considered as personal effects are defined as free of duty, not being deemed merchandise, except when the quantity precludes their being *intended* for the personal use of the importer: *S's cir. 18th October*, 1843; V. 3, p. 320.

Unclaimed goods seized, of $100, or less, disposition of, to diminish costs.

871. The act of the 2d April, 1844, "directing the disposition of unclaimed goods," with a view to diminish the costs and charges incident to the seizure of articles of the value of $100, or less, is transmitted to Collectors, with the form of a bond to be given by the claimant, (on the appearance of such,) and the form of a schedule or list of such merchandise and their valuation, to be returned to the Secretary of the Treasury: *S's cir. 8th April*, 1844; V. 3, p. 336.

Greater duties on certain wines of Portugal than on like wines of other countries, being infringement of treaty, excess to be refunded.

872. Higher duties having been imposed by the Tariff of 1842 on the White and Red Wines of Portugal and her possessions, than on those of France, Austria, Prussia, and Sardinia, contrary to treaty stipulations with Portugal, the Collectors are instructed to regulate the duties on the said wines of Portugal according to the rates imposed (as herein specified) on the like wines of the other countries mentioned, and to refund any excess of the same that may have been received on Portuguese White and Red Wines: *S's cir. 16th July*, 1844; V. 3, p. 351.

The want of uniformity in levying duties on the same articles in different ports, under Tariff of 1842, complained of, with rule for correcting the practice.

873. The Secretary of the Treasury apprizes the Collectors of information received by him, that the duties charged and collected, as per Tariff of 1842, on sundry (enumerated) articles, are not uniform in the different ports of the United States, the duties so charged and collected being higher in some ports and lower in others, on the same articles imported into those ports respectively, in contravention of that clause of the Constitution which ordains that all duties, imposts, and excises, shall be uniform throughout the United States; and gives instructions to attain uniformity in regard to the duties to be charged on the articles specified hereafter: *S's cir. 5th August*, 1844; V. 3, p. 353. (*See the note at the end of section* 6.)

Commissions on invoices from England and the rest of Europe, to be uniformly estimated in value of the invoices.

874. The usual *commissions* on invoices proper to be included as dutiable charges are said to be *not* uniformly included in estimating the duties on such invoices as constituent parts of their value; to correct which irregularity, a table of such *commissions* is transmitted to the Collectors for their government, viz: Commissions on hardware, 3 to 7 per cent., according to quality; on other British or Irish goods, 2½ per cent; on goods from the Continent of Europe, except Paris, 2 per cent.; on goods from Paris, 3 per cent.; and 5 per cent. on toys: *S's cir. 18th October*, 1844; V. 3, p. 357.

Allowance for tare, on coffee, pepper, and sugar.

875. The *per centum* allowance, or abatement for tare, in estimating duties on Coffee in bags, bales, or casks, and on Pepper in bales or casks, is to be computed by the 100 lbs.; and on sugar, (other than loaf sugar,) in hogsheads or boxes, by the 112 lbs.: *S's cir. 5th April*, 1791; V. 1, p. 67.

On different articles.

876. In consequence of the great difference prevailing as to the mode of calculating the tare of goods, minute information is requested of Collectors, on certain points stated, as to the allowances made on different articles, whether of 2, 10, 12, or 15 per cent. on the 100 lbs., or the 112 lbs., &c.: *S's cir. 13th May*, 1791; V. 1, p. 72.

877. For the establishment of uniformity therein, hereafter the tares to be allowed on Coffee, Pepper, and Sugars, (other than loaf sugar,) are to be computed by the short hundred, or 100 lbs., instead of 112 lbs.: *C's cir. 22d March*, 1793; V. 1, p. 43. — On coffee, pepper, and sugars.

878. On refined Sugar, a deduction of *four cents* for tare is to be allowed on each loaf: *C's cir. 24th December*, 1801; V. 1, p. 209. — On refined sugar, per loaf.

879. On all articles subject to *specific* duties, and usually imported in packages, tare is to be allowed "according to the invoice thereof, or to the actual weight:" *C's cir. 21st March*, 1805; V. 1, p. 231. — On all goods in packages.

880. An abatement of 2½ per cent., for leakage, is to be allowed on spirits distilled in the United States, and to be considered in estimating the drawback upon exportation: *S's cir. 27th August*, 1792; V. 1, p. 124. — Leakage, on domestic spirits, for exportation.

881. Whether the estimate of 2½ gallons for every 12 bottles includes the allowance of 5 per cent. breakage on wine imported in bottles, it requires a uniformity of practice at different ports which is not observed: *C's cir. 19th November*, 1825; V. 2, p. 429. — Breakage, on wine in bottles, imported.

882. The allowance of 10 per cent., for breakage, on Beer, Ale, or Porter, and 5 per cent. on all other liquors imported in bottles—how to be computed or ascertained: *C's cir. 12th April*, 1827; V. 2, p. 456. — On all other liquors imported in bottles.

883. As it appears to have been an established *usage of trade* to allow a *per centage*, not exceeding 5 per cent., as shrinkage, in the measure of Broadcloths, and as the Collection law provides that the ad valorem rates of duty shall be estimated on the *actual cost* of the goods, such allowance may therefore be continued, as being deemed reasonable: *S's cir. 9th September*, 1828; V. 2, p. 202. — Shrinkage, of 5 per cent., on the measure of Broadcloth.

884. (There being some diversity in the practice at different ports in computing the allowance of *5 per cent.*, which it is the *usage of trade* to make on the measure of Broadcloths, on account of a supposed shrinkage as its basis, such allowance *is not to be made* hereafter, *except* where the actual measurement of the packages do not hold out with the Invoices, or, where the Invoices are made out without reference to such deduction: *S's cir. 8th August*, 1829; V. 2, p. 223.) — —said allowance is forbidden, with exceptions.

885. The allowance for Leakage, Wasteage, Shrinkage, &c., as ascertained by gauge, weight, or measure, when made in reference to drawback, is to be calculated at the time of exportation of such goods: *C's cir. 20th June*, 1829; V. 3, p. 23. — Said allowances, if in reference to drawback, when computed.

886. Allowance for damage, (in estimating the value of goods as the basis of Duties,) can only be made upon certificate of appraisers that such damage took place during the voyage of importation: *S's cir. 11th November*, 1791; V. 1, p. 98. — Damage of goods, allowed, if during voyage:

887. Allowances for damaged goods suggest the inquiry, whether *proof* of the damage sustained by merchandise should be lodged, before the goods are taken from the public — —proof of, when to be made.

—proof of, when to be made.

stores under the control of the Custom-house officers, to entitle them thereto. *C's cir. 15th July*, 1825; V. 2, p. 423.

[*Same subject.*]

888. The aforesaid query is decided "upon mature deliberation," that "if proof of damage be lodged within ten days after the landing of the goods, allowance is authorized by law, although the goods may have been previously removed to the stores of the importers:" *C's cir. 15th August*, 1826; V. 2, p. 448.

[*Same subject.*]

889. Allowances for the damage of goods is not to be made, unless the damage occurred during the voyage of importation; [just as the Secretary said, 11th of November, 1791]: *C's cir. 8th March*, 1842; V. 3, p. 936.

On damaged Iron, on a wrong principle:

890. Appraisers, instead of ascertaining the actual damage sustained by Iron during the voyage of importation, *wrongfully* and *improperly* make an aggregate allowance of 20 per cent: *C's cir. 8th February*, 1830; V. 3, p. 47.

[*Same subject.*]

891. Further instructions in relation to damaged Iron, for ascertaining the allowance proper to be made for damage sustained during its voyage of importation: *C's cir. 29th May*, 1839; V. 3, p. 739.

Discounts to merchants, not apparent on face of Invoices, disallowed:

892. Discounts on merchandise, upon entry by consignees in the United States, are not to be allowed by Collectors, in making computation of ad valorem duties, unless such discounts be made on the face of the Invoice, by the exporter or shipper abroad: *C's cir. 27th April*, 1810; V. 1, p. 255.

—oath of fact, sufficient:

893. The aforesaid instruction is confirmed, with certain qualifications, referring to the act of the 20th April, 1818, which requires that oath be made to the fact that the discounts were *bona fide* allowed in the payments for the goods, &c.: *C's cir. 19th May*, 1818; V. 1, p. 388.

—unlimited discretion given to Collectors, in allowing "discounts."

894. The Comptroller informs the Collectors, that upon consultation with the Secretary of the Treasury discounts on merchandise *may be allowed* (until otherwise instructed) ([52]) in all cases where the Collector is *satisfied* of their correctness and fairness: *C's cir. 27th September*, 1819; V. 2, p. 53.

Deficiency in quantity of goods invoiced, disallowed.

895. The law does not provide for the allowance of an abatement of duties where there is a deficiency in quantity of the goods; but it is *usual*, when a deficiency has been discovered *before* the packages were removed from the custody of the officers of the Customs,

---

(52.) There is no evidence that the Collectors have ever been "otherwise instructed;" hence a wide range has been left them for a diversity of practice, according to the varying views of each Collector, as to what would *satisfy him* respecting the *fairness* of the alleged "discount" claimed to be allowed, and consequent opportunities for individual speculation therein, derogatory to a uniform administration of the law. This allowance of "discount" is not entirely unlike the allowance authorized to be made, without direction of law, of the "bounties" given by the British Government to encourage the exportation of British Goods, as already noticed in a note on No. 645, *ante*. It appears to be well worthy of question on the subject of these two descriptions of allowances, whether a cargo imported as a *present* to persons in the United States, (that is, costing them nothing,) would be entitled to entry free of duty? A negative answer would settle the propriety of the other two allowances.

to *authorize* a corresponding abatement in the duties; though in *no* instance where the discovery was *not* made *before* such removal: *C's cir. 15th August*, 1826; V. 2, p. 448. — Deficiency in quantity of goods invoiced, disallowed.

(b.) Of the collection of Duties in general, bonded or cash, and abatements thereof, by *discounts* for prompt payment.

896. The Secretary of the Treasury calls on Collectors for a statement of the amount of Duties received, Duties due, and Duties not due: *S's cir. 14th September*, 1789; V. 1, p. 1. — DUTIES:—amount of, collected, due, and not due:

897. The Secretary of the Treasury decides affirmatively the question, whether Duties are demandable prior to the organization of the Custom-houses in the respective Collection Districts; and gives instructions to institute suit, if payment be contested: *S's cir. 31st October*, 1789; V. 1, p. 24. — —demandable before organization of the Custom-houses, by suit &c.

898. Duties on cargoes not paid at the end of any quarter are to be carried to the "Account Current" of the next quarter; whenever this deficiency occurs *in part* in the payments on a *particular cargo*, the whole duties on which are included in the quarterly abstract, it will be proper to accompany the abstract with an account of the *particulars* of such deficiency: *C's cir. 1st December*, 1789; V. 1, p. 4. — Duties accruing but not collected in a quarter, to go to account of next quarter, with explanation:

899. (In order to avoid the consequences of mistakes, and the confusion that arises from crediting in the body of your account current at the end of a quarter duties not actually received, that practice will be *discontinued*, and in lieu of it you will enter such unpaid duties, short, as *duties unascertained*, and bring them forward in the next quarterly account as *ascertained duties* accruing in the previous quarter: *S's cir. 27th March*, 1844; V. 3, p. 346.) — —said old rule altered:

900. (The preceding instruction to Collectors of the 27th March last is revoked, and the old rule reinstated: *S's cir. 15th August*, 1844; V. 3, p. 357.) — —old rule reinstated.

901. The Secretary recurs to his instructions of the 31st October last, to institute suit, should the collection of Duties accruing previous to the organization of the Custom-houses be contested; and now directs the Collectors, each, to let the issue rest on one suit in the first instance, as that may settle the principle: *S's cir. 30th December*, 1789; V. 1, p. 41. — Collection of Duties accruing previous to organization, by test suit.

902. Irregularity in the collection of Duties on Wines, Teas, and Brass in sheets, plates, and pigs, is complained of, and the correction pointed out: *S's cir. 6th August*, 1792; V. 1, p. 123. — Irregularity in the collection of Duties on Wines, &c.

903. The cash payments required of all Duties of $50, or under, are repealed, except in relation to Salt, West India produce, Wines, and Teas: *S's cir. 6th Aug.*, 1792; V. 1, p. 123. — Certain cash Duties under $50—repealed.

904. The terms of credit for Duties on China Silks, brought into the United States from the West Indies, are stated; and for Duties on European goods (other than Salt, Wines, and Teas) imported from Peru or Chili, shall, in both cases, be one-third in eight months, one-third in ten months, and one-third in twelve months: *C's cir. 15th October*, 1828; V. 2, p. 587. — Terms of credits allowed on certain imports.

905. Duties on Wool, on manufactures of Wool, or of which Wool is a component part, are — Duties on Wool,

and Woollen goods, cash, or to be secured by deposite of goods at 3 and 6 months credit:

required by the 6th section of the act of 14th July, 1832, to be paid in cash, without "discount" for cash payment; or, at the option of the importer, the goods may be placed in the public stores, under certain regulations, and be allowed a credit of three and six months: *C's cir. 12th August*, 1833; V. 3, p. 412.

—said cash Duties to be collected by Deposite Banks:

906. As the abolishing of credit for Duties on Wool and Woollen goods will greatly increase the cash payments, Collectors are instructed to make arrangements for those payments by merchants direct into the Deposite Banks, whose certificates of deposite to the credit of the Treasurer will be evidence that the payments have been made to the credit of the Collector also: *S's cir. 5th April*, 1834; V. 3, p. 9.

Duties on articles other than Wool and Woollens, not to be exacted in cash.

907. A diversity of practice existing at some of the ports, in regard to the payment of Duties on certain articles imported, Collectors are instructed not to exact cash payments on any articles not subjected to cash by law, or the orders of the Department, as in the case of Wool and manufactures thereof: *C's cir. 12th October*, 1840; V. 3, p. 847.

Discounts — for prompt payment of Duties:

908. The allowance or discount (of 10 per cent. under the Collection law of 1789) for prompt payment of Duties, is forbid to be made on the payments, however short, after bonds for duties have been taken: *S's cir. 6th October*, 1789; V. 1, p. 10.

—two modes of calculating the same:

909. The Secretary of the Treasury presents to Collectors two methods of calculating the allowance of 10 per cent. to be deducted for prompt payment of duties; and though his judgment is in favor of the *first*, he gives preference to the *second*, on account of its greater usage and general acceptance in practice: *S's cir. 30th November*, 1789; V. 1, p. 30.

—abstract of, to be returned quarterly:

910. An abstract of the "discounts" allowed by Collectors for prompt payment of duties is to be returned quarterly to the Treasury, according to form prescribed: *C's cir. 1st December*, 1789; V. 1, p. 5.

—with certificates of said allowances:

911. Certificates of the same are to be given by the persons to whom the discounts are allowed for prompt payments: *C's cir. 1st December*, 1789: V. 1, p. 5.

—to be computed on the excess over $50 of duty:

912. The said allowance of 10 per cent. for prompt payment of duties is, in all cases, to be confined to the excess over $50, which sum is first to be deducted, and the allowance made for the prompt payment of the residue: *S's cir. 27th February*, 1790; V. 1, p. 44.

—discount, reduced to 4 per cent. per annum of the credit given, and accounted for as formerly:

913. Discounts (*being reduced*) at the rate of 4 per cent. per annum are allowed, on the legal term of credit, for prompt payment of duties accruing to the amount of $50, or upwards; of which discounts an abstract is to be rendered quarterly, accompanied with the certificates of the persons to whom the discounts are allowed: *C's cir. 11th March*, 1823; V. 2, pp. 215, 237.

—questions thereon settled:

914. Respecting discounts for prompt payment of duties, sundry questions are propounded, and settled: *C's cir. 25th August*, 1823; V. 2, p. 270.

—after discount is deducted, retention for

915. Discounts allowed for prompt payments of duties are to be deducted, in the first place, from the total amount of duties, (over the previous deduction of $50, mentioned and

reiterated above,) and then the usual retention is to be made from the remainder in the cases entitled to drawback: *C's cir. 10th February*, 1826; V. 2, p. 433.

—drawback to be computed:

916. Discounts of 4 per cent. for cash payments of duties on goods other than Woollen goods, are not repealed by the Tariff act of 14th July, 1832; but discount for cash payments on Wool and Woollen goods, in pursuance of said act, ceases of course: *C's cir. 19th March*, 1833; V. 3, p. 373.

—discount on cash payments for woollen goods ceased, under act of 1832:

917. Discounts that have been allowed for cash payments of duties are to be retained from the drawbacks that may afterwards be paid, or from the duties that may be refunded, on the same goods: *C's cir. 8th April*, 1833; V. 3, p. 384.

—discounts paid are to be retained out of drawbacks or refunded duties.

918. Inquiry is made of Collectors respecting certain nominal discounts (said to be the usage of trade) which were allowed on Earthenware lately imported from England: *C's cir. 14th September*, 1836; V. 3, p. 551.

What are nominal discounts on goods imported.

(c.) Of Duty Bonds—embracing instructions for the *taking* and the *collection* of said Bonds, and for the keeping of the accounts, and making the weekly, monthly, and quarterly returns of the same, to the Treasury.

919. Of Bonds for duties, both *outstanding* and *liquidated*, two accounts are required to be kept, one for each class, according to *forms* prescribed, and quarterly abstracts of them to be returned to the Treasury: *C's cir. 1st December*, 1789; V. 1, p. 8.

Of Duty Bonds—outstanding and liquidated—quarterly returns are required.

920. A monthly schedule of liquidated Bonds, according to *form* prescribed, is required to be returned to the Treasury: *C's cir. 1st December*, 1789; V. 1, p. 9.

Monthly schedule of liquidated bonds, required:

921. Duty Bonds now falling due for the first time, (since the adoption of a system of Revenue under the new Constitution,) the Secretary deems it proper thus promptly to give instruction to Collectors to institute suit against delinquents, without delay, in every instance in which payment is not made at maturity: *S's cir. 15th December*, 1789; V. 1, p. 36.

—unliquidated bonds, to be sued forthwith:

922. When Bonds are taken for duties on the whole or part of a cargo, they are to be numbered progressively to the end of the year, corresponding with the number of the manifest of the cargo, No. 1 beginning with the year: *C's cir. 28th April*, 1791; V. 1, p. 19.

—taking and numbering Duty Bonds:

923. A monthly list or account (according to form transmitted) of Bonds not punctually paid is required to be stated at the foot of the monthly schedule of liquidated Bonds; and, if there be none unpaid, state the fact: *S's cir. 21st September*, 1791; V. 1, p. 97.

—monthly schedule of liquidated and unliquidated Bonds:

924. In all cases of Bonds being put in suit for non-payment at maturity, the names of the defendants must be transmitted to Collectors of the neighboring Districts, in order that future credits be refused them according to law; and, on the discharge of such Bonds, the corresponding information must also be given: *S's cir. 6th February*, 1792; V. 1, p. 105.

—on the instituting of suit, the credit of defendant is suspended:

925. A form is transmitted of returns to be made quarterly of Bonds taken in a District, (*and remaining uncancelled,*) to secure the bonding of duties upon goods intended to be landed in another District: *S's cir. 10th May*, 1792; V. 1, p. 117.

—quarterly returns of Bonds taken to secure bonding of duties in another District.

Monthly return of Bonds taken, is neglected by Collectors:

926. Though the monthly schedule of Bonds to be returned to the Secretary of the Treasury was originally represented to Collectors to be of great importance to enable him to anticipate, in his arrangements for ordering disbursements, the amounts that may be incoming, they have not been punctually attended to; and the faithful performance thereof is again enjoined: *S's cir. 17th March*, 1794; V. 1, p. 153.

—separate Bonds for each instalment.

927. Separate Bonds are required to be taken for separate instalments of duties, instead of one Bond payable by instalments: *C's cir. 24th April*, 1794; V. 1, p. 105.

Monthly returns of Bonds paid, and not paid, at maturity:

928. The monthly schedule of *liquidated* Bonds (according to *form* prescribed by circular of the 1st December, 1789,) must also exhibit a statement of Bonds that had become due and remained *unliquidated*, from whatever causes, and explaining the precise situation of each: *C's cir. 17th November*, 1796; V. 1, p. 139.

—suits to be prosecuted with energy, &c.

929. The want of energy and system in the manner of proceeding upon Bonds for duties as they fall due, is complained of as greatly contributing to the injury of the Revenue: *C's cir. 28th February*, 1799; V. 1, p. 170.

[*Same subject.*]

930. When Bonds are not punctually paid, it is not sufficient for the Collector to hand them over to the attorney, but it is also his duty to see that they are prosecuted to judgment, and to stimulate the marshal to the execution of *his* duty: *C's cir. 28th February*, 1799; V. 1, p. 171.

Monthly returns, to give the No. of each Bond.

931. The monthly schedule (aforesaid) of liquidated Bonds must exhibit the number of each Bond, corresponding with the numbers affixed to the Bonds when they were taken: *C's cir. 25th March*, 1799; V. 1, p. 173.

Weekly returns of Bonds put in suit, &c.

932. A weekly schedule or abstract is required of Bonds put in suit during the week, with the attending particulars: *S's cir. 20th August*, 1801; V. 1, p. 209.

Monthly returns of liquidated Bonds.

933. A monthly schedule is required of liquidated Bonds: *S's cir. 20th August*, 1801; V. 1, p. 209.

Monthly returns of Bonds taken and liquidated.

934. A monthly schedule is required, according to form prescribed, of Bonds taken and liquidated in each District: *S's cir. 31st March*, 1803; V. 1, p. 221.

Interest on Bonds, quarterly returns of.

935. An account of interest accruing on Bonds given for duties is required to be rendered in Collectors' quarterly returns, according to *form* transmitted: *C's cir. 5th April*, 1806; V. 1, p. 235.

Credit on duties extended partially.

936. Terms of credit for Revenue Bonds are extended, in certain cases, by act of the 10th March, 1808: *S's cir. 12th March*, 1808; V. 1, p. 267.

Bond balances impaired by double commissions.

937. Bond balances, in certain cases, how affected, by Collectors receiving improper commissions—say double commissions—in such cases: *C's cir. 16th May*, 1809; V. 1, p. 249.

938. A statement of the aggregate amount of Bonds in suit in each Collection District, is required of Collectors, with special urgency: *C's cir. 7th February*, 1812; V. 1, p. 267.

Amount of bonds in suit required specially.

939. Of Bonds taken for duties on captured goods brought into the United States, rules are prescribed respecting the securities thereto, their collection, &c.: *C's cir. 13th July*, 1812; V. 1, p. 272.

Bonds for duties on captured goods, collection of.

940. Care is required to take ample security on Duty Bonds for large amounts of duty: *S's cir. 5th June*, 1815; V. 2, p. 52.

Ample security to large bonds.

941. A "summary statement of the Revenue, bonded and outstanding," is required, to enable the Secretary of the Treasury to make his customary annual report to Congress: *S's cir. 29th November*, 1816; V. 2, p. 70.

Revenue, bonded and outstanding, a summary of.

942. The instructions of the 20th August, 1801, requiring (among other returns specified) a weekly abstract of Bonds put in suit, and a monthly schedule of Bonds liquidated, are again called to the attention of Collectors, to correct remissness, by transmitting a further copy for their future government: *S's cir. 14th October*, 1818; V. 2, p. 93.

Weekly returns of bonds in suit, and monthly of bonds liquidated, neglect of, reproved.

943. Bonds for duties on wines or distilled spirits, deposited in public stores, in order to entitle them to drawback according to act of the 20th April, 1818, may be taken *without* surety; but to obtain a permit for the subsequent removal of the goods, bonds *with* sureties for the duties must first be given: *C's cir. 14th April*, 1819; V. 2, p. 12.

Transition from Bonds *without*, to Bonds *with* sureties on teas and spirits deposited for duties.

944. When Bonds are taken for duties on captured goods brought into the United States and delivered up to their claimants, is the calculation of duties made in reference to the value of the goods in the United States, or at the place whence they were shipped; and are the Bonds taken without reference to title to drawback on a subsequent exportation of the goods? *C's cir. 16th May*, 1819; V. 2, p. 38.

In taking Bonds on captured goods, how calculate the duties, respecting value and drawback?

945. The irregularity which has occurred in weekly returns of the amounts of Bonds put in suit having subjected the Department to great difficulty in ascertaining RESULTS, a new *form* is transmitted, by which Collectors are required to make their future returns: *S's cir. 3d July*, 1819; V. 2, p. 106.

Weekly returns of Bonds put in suit neglected; new form of.

946. Between the Bond accounts and the abstracts of duties on goods imported, a coincidence is desirable, and the reason why stated: *C's cir. 27th September*, 1819; V. 2, p. 47.

Bond accounts, and abstracts of duties, to correspond.

947. An account or statement, to be rendered *weekly* to the Secretary of the Treasury, of Bonds in suit and Bonds in suit paid: *C's folio cir. 31st July*, 1821; p. 8.

Weekly returns of Bonds in suit, and Bonds paid in suit.

948. An account or statement, to be rendered *monthly* to the Secretary of the Treasury, of Bonds taken for duties: *C's folio cir. 31st July*, 1821; p. 9.

Monthly returns of duty Bonds taken.

949. A quarterly abstract of interest received by Collectors on Duty Bonds not paid at maturity is required: *C's folio cir. 31st July*, 1821; p. 9.

Interest paid on Bonds—quarterly returns of.

Neglect of Bond, returns again reproved.

950. The instructions of the 20th August, 1801, and repeated on the 14th October, 1818, are again called to the attention of Collectors, who are further informed that their monthly schedule of liquidated Bonds should be strictly confined to the operations of the *month*, otherwise the object of such monthly returns is defeated: *S's cir. 22d June*, 1822; V. 2, p. 131.

Registry of Bonds outstanding, kept in the Treasury, according to list from Collectors.

951. Of Bonds outstanding, consisting of Bonds *not due*, and Bonds *in suit*, a registry is required to be kept in the Treasury Department—and to afford facilities to this object, Collectors are required to furnish *lists* of all such Bonds, (retrospectively without regard to limit,) according to forms transmitted: *C's cir. 5th August*, 1822; V. 2, p. 190.

Monthly, instead of weekly, returns of Bonds put in suit.

952. Monthly statements of Bonds put in suit are required, from and after the 14th January, ultimo, to substitute the weekly statements heretofore required: *S's cir. 8th February*, 1823; V. 2, p. 136.

Rule for transition from Bonds *without* to Bonds *with* sureties, on Teas, Wines, and Spirits:

953. Duty Bonds given *without* sureties, on a deposite of wines, teas, or distilled spirits, are improperly included, by sundry Collectors, in the quarterly returns of "Bonds taken and discharged;" whereas, when the goods are delivered up, and Bonds *with* sureties are given for the duties thereon, an endorsement should be made of the fact on the original deposite Bonds; then the *Bonds with sureties* will be properly included in the quarterly returns, as in such cases provided: *C's cir. 17th March*, 1823; V. 2, p. 242.

—distinct account to be kept, and returns made, of said Bonds:

954. An abstract of the Duty Bonds given *without* sureties, on a deposite of teas, wines, and distilled spirits, in the public stores, is to be kept and rendered quarterly, according to *form*, distinct from those of "Bonds taken" and "Bonds discharged": *C's cir. 17th March*, 1823; V. 2, pp. 242, 253.

—indulgence on Bonds before suit.

955. All applications for indulgence on Bonds for duties must be made before suit is brought, and not through the "Agent of the Treasury," but directly to the Comptroller: *C's cir. 25th August*, 1823; V. 2, p. 278. (53.)

Statement of outstanding Duty Bonds, to be accompanied with abode of parties, and whence the goods were imported.

956. In addition to the statement of the outstanding Duty Bonds at the different Custom-houses, it is desirable that Collectors should state the place of abode of the owners, agents, importers, or consignees of the goods and of the sureties in the bonds, and the countries whence the goods in each case were imported," for the information of Congress: *S's cir. 22d July*, 1828; V. 2, p. 198.

[*Same subject.*]

957. Collectors are reminded to despatch the information required in the aforesaid circular of the 22d July for the use of Congress: *S's cir. 17th October*, 1828; V. 2, p. 205.

Duty Bonds to be deposited in U. States Bank, branches, and State banks for collection:

958. Instructions, according to a regulation of the President of the 3d March, 1828, (not in this collection) were given, requiring that all public moneys in the hands of collecting or disbursing agents and officers of the Government be kept in the Bank of the United States and its branches, or in State Banks employed under the sanction of the Secretary of the Treasury—but this instruction not having been fully complied with, it is again enjoined;

(53.) The Comptroller was the "Agent of the Treasury," when that office was first established.

and for the like reason of safety to the public Revenue, Collectors are now required to deposite, in like manner, Duty Bonds for collection: *S's cir. 17th November*, 1828; V. 2, p. 206.

959. The great irregularities which have occurred in the monthly returns of Revenue Bonds put in suit, having rendered it impracticable to ascertain the *amount* put in suit during the year, certain *new forms* are prescribed to correct the evil, and insure uniformity in those returns in future: *S's cir. 1st May*, 1829; V. 2, p. 210.

—monthly returns of Bonds put in suit neglected; new *form* of, for observance.

960. The heavy losses sustained through failure of importing merchants to pay their Duty Bonds, impose the necessity of requiring Collectors to keep "a Bond Account with each extensive importer," by reference to which they may be guarded against such merchants' excessive credits, either as principals or sureties in Duty Bonds: *S's cir. 5th June*, 1829; V. 2, p. 214.

Losses on Bonds, require a Bond account to be kept with large importers.

961. To avoid the delays which have occurred in making the monthly returns of liquidated Bonds, a simple summary of the amount of Bonds liquidated on the several terms of credit of 6, 8, 9, 10, 12, and 18 months is required, in *addition* and in *advance* of said detailed monthly returns: *S's cir. 14th June*, 1830; V. 2, p. 242.

Monthly returns of liquidated Bonds to be preceded by a summary statement, as a check.

962. Three distinct Bond Accounts are required to be kept and rendered to the Department, viz: "a general account of Bonds *taken* and *discharged*"—"an account of Bonds put in suit"—and "an account of Bonds given for duties on goods deposited in the public stores:" *C's cir. 25th June*, 1830; V. 3, p. 64.

Three distinct Bond Accounts to be kept and rendered.

963. Duty Bonds may be discharged in certain cases, by corresponding debenture certificates for so much: *C's cir. 15th November*, 1830; V. 3, p. 87.

Bonds may be paid by debentures:

964. Duty Bonds, after having been put in suit, cannot be discharged by corresponding debenture certificates: *C's cir. 25th March*, 1831; V. 3, p. 123.

—but not after suit commenced.

965. Bonds are to be taken of Railroad companies or State authorities, for the refunding of drawback paid them of duties on railroad iron, in case said iron be not laid down in three years, as prescribed by the act of the 14th July, 1832, "to release from duty iron prepared for, and actually laid on, railroads, &c:" *C's cir. 27th July*, 1832; V. 3, p. 213.

Bonds for returning drawback on Railroad Iron, if not laid down in three years.

967. An abstract is required of the credits endorsed on Bonds given for duties on goods that are exempted from duty after the 3d March, 1833: *C's cir. 4th January*, 1833; V. 3, pp. 247, 251.

Returns of credits endorsed on certain Duty Bonds.

968. Of Duty Bonds and debentures—regulations are prescribed for the abatements of the former, and for issuing the latter, in reference to the difference between the duties imposed on the same articles by the act of the 14th July, 1832, and the amendatory act of 2d March, 1833, passed before the former act went into operation: *C's cir. 7th March*, 1833; V. 3, p. 360.

Bonds and debentures, to adjust difference in certain Duties of 1832 and 1833.

969. A new form of liquidated Bond account is promised, to be transmitted as soon as prepared: *C's cir. 26th December*, 1833; V. 3, p. 442.

New account of liquidated Bonds:

[*Same subject.*]

970. The aforesaid *form* of account of liquidated Bonds is transmitted according to promise: *C's cir. 12th March*, 1834; V. 3, p. 449.

Monthly returns of bonds taken, bonds liquidated, and bonds put in suit during the month.

971. A monthly abstract of Bonds put in suit during the month, and a monthly schedule of Bonds taken and Bonds liquidated during the month, are, with sundry other returns, again enumerated, to supply or replace former instructions to Collectors, which may have been mislaid or overlooked by some of them: *S's cir. 12th November*, 1835; V. 3, pp. 82 to 87.

Extent of discredit for non-payments of Duty Bonds at maturity.

972. The Secretary of the Treasury answers inquiries concerning the extent of *disability* to obtain a new credit for Duty Bonds, incurred by a party in a Bond for Duties not paid at maturity—"that it applies to all, except those to whom indulgence has been extended before maturity:" *S's cir. 24th May*, 1837; V. 3, p. 136.

Amount of Bonds not due, excepting those extended, is called for.

973. Collectors are requested to make a report, up to the 20th August next, of the gross amount of Bonds taken for Duties which may not be due, and on which payments have not been postponed or extended: *S's cir. 31st May*, 1837; V. 3, p. 138.

Gross amount of Bonds falling due, &c.

974. On or before the 10th of November next, the Collectors are required to state the gross amount of Bonds that will fall due between that day and the end of the year: *S's cir. 23d September*, 1837; V. 3, p. 148.

Extension of time, and fees chargeable, on Duty Bonds.

975. In pursuance of the act of 16th October, 1837, "granting extension of time for the payment of Duty Bonds," instructions are given to govern Collectors in executing said act, and the fees they may charge therefor, as in other cases: *S's cir. 17th October*, 1837; V. 3, p. 152.

[*Same subject.*]

976. Inquiries having been made by Collectors and Merchants, respecting the proper construction to be put upon the act of 16th October, 1837, authorizing a further postponement of payments on Duty Bonds, answers are given in the form of Instructions for the government of Collectors in executing said act: *S's cir. 30th October*, 1837; V. 3, p. 155.

Amount of Bonds, and Cash on hand, to be stated—

977. An account of Bonds outstanding, and of Cash on hand, is required to be rendered by Collectors before the 1st of December next, for the use of the President: *C's cir. 10th November*, 1838; V. 3, p. 661.

—for the use of the President.

978. Collectors' statements in answer to the aforesaid call of 10th November are transmitted by the Comptroller to the Secretary of the Treasury for the use of the President: *C's letter to Secretary, 1st December*, 1838; V. 3, p. 681.

Account of Bonds and balance, at the end of official term, carried to obligation of new term.

979. An account of Bonds (54) and balances for Duties remaining unpaid at the end of a Collector's term of office is (on his re-appointment, or the appointment of a successor,) to be carried into the series of accounts of the new term of office, to meet the change of obligations in the new official Bond and Sureties: *C's cir. 2d September*, 1839; V. 3, pp. 771, 773.

(54.) See the subject of Bonds resumed at No. 1287; Section 3, Chapter 3, *sequel*.

(*d.*) Of Returns of Impost Duties, as avails of the Revenue proper, (55) *Weekly, Monthly,* and *Quarterly,* for information and for settlement.

WEEKLY RETURNS of receipts and disbursements of Revenue, by Collectors, for information:

980. Returns to the Treasury, of Collectors' Accounts, are required to be made, in various respects, *Weekly, Monthly, Quarterly,* and *Yearly,* according to the subjects and the forms prescribed—commencing with the call of the Secretary of the Treasury, of this date, for an account current of the Revenue received and disbursed weekly: *S's cir. 22d September,* 1789; V. 1, p. 3.

—form of Returns:

981. A form for rendering the aforesaid *Weekly* Account of moneys received and disbursed by Collectors is transmitted: *S's cir. 2d October,* 1789; V. 1, p. 7.

—form changed:

982. The said form is substituted by another, with further instructions: *S's cir. 20th October,* 1789; V. 1, p. 19.

—notice that the Comptroller will supply forms:

983. Collectors are informed, that on this day the Comptroller of the Treasury transmits to them the *forms* necessary for making their returns to the Secretary's Office, (weekly, monthly, &c.:) *S's cir. 1st December,* 1789; V. 1, p. 34.

—forms are transmitted by the Comptroller:

984. Weekly Returns of moneys received, and moneys paid away, during the Week, [with other Returns noticed in the sequel,] are required to be transmitted by Collectors to the Secretary of the Treasury, according to *form* prescribed: *C's cir. 1st December,* 1789; V. 1, p. 9.

—his authority complete without voucher:

985. (All forms transmitted to Collectors by the Comptroller are required by the Secretary to be considered as authentic, whether reference be made to the approval of the Secretary or not: *S's cir. 17th February,* 1790; V. 1, p. 45.)

—last Weekly Return in a quarter:

986. The last Weekly Return in each quarter shall include the last day or days of the quarter; and consequently, in some instances, more days than the precise term of a week: *C's cir. 24th December,* 1792; V. 1, p. 37.

—Returns to be without remark:

987. Collectors are instructed to transmit their Weekly Returns, in future, without remark: *S's cir. 20th May,* 1792; V. 1, p. 107.

(55.) Returns or Statements of accruing Revenue, and other subjects connected therewith, were, *from time to time,* required to be made by Collectors to the Secretary of the Treasury, for his information, *Weekly, Monthly, Quarterly,* and *Yearly,* and to the proper accounting officers, for settlement, *Quarterly,* according to the subjects and the forms prescribed respectively—commencing with the call of the Secretary, (as above stated,) on the 22d September, 1789, for a Weekly account current of the Revenue received and disbursed during the week. Shortly after that date, the Comptroller, in his circular of the 1st December, 1789, by direction of the Secretary of the Treasury, prescribed the various *forms* for making the said returns to the Secretary for *information,* and to the accounting officers for settlement; which *forms,* (as has been stated in a note at the commencement of this Chapter,) were occasionally amended, and added to, by subsequent instructions, to conform to existing regulations and enactments, until the 31st July, 1821, when they were remodeled and substituted by a new set of forms, greatly extending and multiplying the details, in conformity to the Comptroller's circular of that date, and the demands of existing laws. That circular being printed in FOLIO is not in this collection, but is here referred to, in its detached form, when occasion requires. It is also proper to observe here, that many of those forms of returns being inappropriate to this Section, are referred to in their proper places under other appropriate heads—for example, Tonnage duties, Light money, and other avails of the Revenue proper, are grouped in the next Section, (9.)

Gr
Bond

Extens
and fees
on Duty B

[*Same subject.*]

Amount of Bonds, and Cash on hand, to be stated—

—for the use of the President.

Account of Bonds and balance, at the end of official term, carried to obligation of new term.

specie imported and exported during the week, specifying whence it comes and whither it goes, &c., &c.: *S's cir. 12th November*, 1835; V. 3, pp. 82 to 87.

995. (As the Collectors' returns show larger balances retained on hand than can be wanted to pay the current expenditures of their offices, they are again required to deposite the excess in Bank to the credit of the Treasurer, and transmit the certificates of deposite to the Department: *S's cir.* V. 3, p. 115.)

Current expenditures only to be retained from weekly deposites.

996. (Former instructions are renewed, respecting the deposite of public moneys by all Collectors, *weekly*, in the public depositories—retaining only enough to pay Debentures and current expenditures for their Districts—excepting the Collectors of New York, Boston, Philadelphia, and New Orleans, who are required to deposite daily: *S's cir. 11th May*, 1843; V. 3, p. 316.)

Current expenditures to be retained from weekly and DAILY *Deposites.*

997. The form of the Monthly returns (or weekly, as the case may be) of the moneys received and paid away during the month (or week), to be transmitted to the Secretary of the Treasury, is prescribed: *O's folio cir., July 31st*, 1821; p. 9. (56)

MONTHLY RETURNS of moneys received and paid away:

998. Inconvenience having resulted from the *variety* of *forms* used by different Collectors in making Monthly (and weekly) returns of moneys received and disbursed by them, a form is transmitted for their observance, to insure greater uniformity in future: *S's cir. 11th September*, 1829; V. 2, p. 225.

—said returns are irregularly made, &c.

999. From the difficulties which still seem to exist with Collectors in reference to the discharge of their official duties, indicating that the instructions heretofore issued have been mislaid or overlooked by some of them, the Secretary deems it proper to embody the most prominent of those instructions, having relation to the transmission of their accounts—among which, the *monthly* returns called for are as follows—1st, a monthly return of debentures issued for drawback of duties during the month; 2d, a *monthly* list of entries made for bounties on pickled fish exported, and for bounties on the tonnage of fishing vessels; 3d, a monthly abstract of Bonds put in suit during the month; 4th, a *monthly* summary of duties collected; 5th, a monthly schedule of Bonds taken and Bonds liquidated in the month; 6th, a monthly transcript of the journal of Revenue Cutters: all of which to be punctually transmitted: *S's cir. 12th November*, 1835; V. 3, pp. 82 to 87.

Summary of the monthly returns to be made to the Secretary of the Treasury.

1000. A Quarterly Summary of duties received, and of drawbacks and other moneys paid away, is required from Collectors without delay, as the forerunner of their quarterly returns of accounts for settlement, that the Secretary may see, as nearly as possible, "the nett (57) proceeds of duties," &c.: *S's cir. 12th October*, 1792; V. 1, p. 129.

QUARTERLY SUMMARY OF REVENUE:—to anticipate nett proceeds:

---

(56) The weekly and monthly returns are generally of the same purport; the shorter period being applicable to the use of Collectors of Districts, and the longer to Collectors of small Districts: so that the instructions in relation to the weekly returns of the state of the accounts arising from receipts and disbursements by Collectors, are generally applicable to monthly returns of the same, though these are omitted being so frequently reiterated.

(57) The nett quarterly amount of Revenue is to be shown by the balances of Collectors' returns of their Quarterly accounts current, stated by the First Auditor of the Treasury for settlement; and the aforesaid Summaries are intended to anticipate what those balances will be.

—to be laid before Congress:

1001. A summary statement of the accruing Revenue, per quarter, is called for, to be laid before Congress, convened by proclamation of the President for the 26th October next: *S's cir. 31st July*, 1807; V. 1, p. 250.

—summaries, extra, of duties, tonnage, and commerce with British dominions, called for:

1002. For the purpose of obtaining certain results, several statements are called for, viz.: 1 and 2. Summaries to show the amount of Duties on Imports and Tonnage, accruing for the quarter ending on the 30th September last, and from that time to the receipt of this letter. 3 and 4. Summaries to show the number of vessels sailing for, and arriving from, the British Dominions, within certain periods. Also, prompt attention to the regular quarterly summaries is required: *S's cir. 20th October*, 1812; V. 2, p. 19.

—ordinary annual summary called for:

1003. A summary statement of the Revenue, bonded and outstanding, for the 3d quarter of the present year, is requested, to enable the Secretary to make his annual report to Congress: *S's cir. 29th November*, 1816; V. 2, p. 70.

[*Same subject.*]

1004. A summary statement of the Duties on Imports, and on Tonnage, Light money, Passports, &c., which have accrued during the preceding quarter, is called for: *S's cir. 10th October*, 1817; V. 2, p. 80.

[*Same subject.*]

1005. A like summary is requested, for the quarter ending the 30th September instant; and on the 1st November next the like statements of receipts, &c., in October, will be expected at the Treasury: *S's cir. 1st September*, 1818; V. 2, p. 91.

(*Former instructions are repeated.*)

1006. (The circular instructions of the 20th August, 1801, are again transmitted to Collectors, to remind them of the (weekly, monthly, and) quarterly returns therein required to be made to the Secretary of the Treasury, &c.: *S's cir. 14th Oct.*, 1818; V. 2, pp. 93 to 97.)

Regular Summary of Revenue is called for:

1007. A summary of the Revenue accruing from Duties on Imports and Tonnage, Light money, Passports, &c., for the quarter ending the 30th September, current, is called for by the Secretary; at the same time reminding collectors to be punctual in making their quarterly returns to the proper accounting officers for settlement: *S's cir. 3d September*, 1819; V. 2, p. 113.

[*Same subject.*]

1008. The like annual summary of Revenue accruing for the 3d quarter of the current year is required to be forwarded by the expiration of the quarter: *S's cir. 23d August*, 1820; V. 2, p. 121.

[*Same subject.*]

1009. The annual call for the summary of accruing Revenue for the 3d quarter is made according to usage: *S's cir. 1st September*, 1821; V. 2, p. 127.

[*Same subject.*]

1010. The summary of Revenue accruing for the 3d quarter of the current year is called for: *S's cir. 5th September*, 1822; V. 2, p. 135.

[*Same subject.*]

1011. The like summary of Revenue for the 3d quarter of the current year is called for: *S's cir. 2d September*, 1823; V. 2, p. 145.

[*Same subject.*]

1012. The like summary of Revenue for the 3d quarter of the present year is called for, [that of 1824 not being preserved, if it was made]: *S's cir. 1st Nov.*, 1825; V. 2, p. 155.

1013. The summary of Revenue for the 3d quarter of the present year is called for: *S's cir. 24th October*, 1826; V. 2, p. 165. [*Same subject.*]

1014. The summary of Revenue for the 3d quarter of the present year is called for—together with the probable amount that may accrue in the 4th quarter: *S's cir. 10th September*, 1827; V. 2, p. 193. [*Same subject.*]

1015. A monthly summary of the Revenue accruing from Imports, Tonnage, Light money, Passports, &c., is required to be returned *monthly* to the Secretary of the Treasury, [the call for the summary of Revenue for the 3d quarter, from 1827 to 1832, seems to have been omitted]: *S's cir. 10th July*, 1829; V. 2, p. 217. Monthly summary of Revenue is called for:

1016. The aforesaid monthly summary having been neglected by some Collectors, the Secretary requires their prompt attention to this and to all other returns: *S's cir. 11th September*, 1829; V. 2, p. 225. *—the said monthly summary is neglected.*

1017. A summary is called for of the Revenue which accrued quarterly in the *three* quarters ending the 30th September last; also summaries of Bonds in suit on that day—and of Debentures issued in the *three* quarters, and those outstanding or unpaid on that day: *S's cir. 18th October*, 1832; V. 2, p. 299. Quarterly summaries, for three quarters of present year, of Receipts and Disbursements:

1018. A like summary of the Revenue accruing quarterly, for the three quarters ending the 30th September current, and "what part will be payable in 1834;" also of the Debentures issued during said three quarters, and the amount outstanding or unpaid—together with a statement of Bonds in suit on the 30th instant: *S's cir. 9th September*, 1833; V. 2, p. 321. [*Same subject.*]

1019. A summary of the Revenue is again demanded for the 3d quarter of the present year; with a statement of the further amount that may arise to the 15th November next: *S's cir. 22d October*, 1833; V. 2, p. 328. Usual summary for the 3d quarter is again called for.

1020. (Collectors are required to state to the Comptroller, for the use of the President, by the 1st December next, sundry accounts in relation to Duty Bonds due and cash on hand: *C's cir. 10th November*, 1838; V. 3, p. 661.) *(Cash on hand and Bonds due, for information of President.)*

1021. (A statement is called for, showing the actual amount of Revenue collected from the 30th August last, (1842,) to the 15th November next, to be forwarded to the Secretary of the Treasury as soon as practicable after the last date: *S's cir. 26th October*, 1842; V. 3, p. 283.) [*Same subject.*]

1022. (Sundry specific quarterly returns are called for from Collectors, showing the *amounts* and *value* of Dutiable and Free goods imported in the 1st, 2d, and 3d quarters of the present year, and the Duties accruing thereon, &c.: *S's cir. 2d November*, 1842; V. 3, p. 284.) [*Same subject.*]

1023. (The quarterly returns of Collectors' accounts, showing "cash balances" on account of the Customs, are required to be accompanied with an explanatory statement respecting [*Same subject.*]

[*Same subject.*] any discrepancies in the previous corresponding *weekly* and *monthly* returns of the same: *S's cir. 11th May*, 1843; V. 3, p. 316.)

QUARTERLY RETURNS OF ACCOUNTS FOR SETTLEMENT:

1024. Collectors are informed that on this day the Comptroller of the Treasury transmits to them the *forms* necessary for making their quarterly returns of accounts to the proper accounting officers of the Treasury for settlement: *S's cir. 1st December*, 1789; V. 1, p. 34.

—forms of quarterly returns for settlement, with forms of abstracts and vouchers, transmitted by Comptrol'r:

1025. The *form* of a Quarterly ACCOUNT CURRENT of duties *received* and moneys *paid away* by Collectors during the quarter—together with *forms* of quarterly *abstracts* of said *duties*, and *vouchers* of said *payments*, to accompany and sustain said Quarterly Account Current, are transmitted to Collectors, (along with other forms elsewhere referred to,) to be observed by them in making their quarterly returns for *settlement* at the Treasury, according to the aforesaid notification by the Secretary of this date: *C's cir. 1st December*, 1789; V. 1, pp. 1 to 10.

—the same amended from time to time:

1026. The aforesaid forms of quarterly returns and vouchers, for settlement, have received sundry amendments to be observed by Collectors, as follows: *C's cirs. 28th April*, 1791; *8th June, and 4th August, and 24th December*, 1792; *and 22d April*, 1797; V. 1, pp. 18, 25, 31, 37, 142—*besides those of the C's folio cir. 31st July*, 1821, *substituting these, and which in their turn have been subject to amendments, as noted in sundry places.*

—*general authority for the same.*

1027. (Collectors are notified, by the Secretary, that all *forms* transmitted to them by the Comptroller are to be considered as authentic, whether reference be made to the approval of the Secretary or not: *S's cir. 17th February*, 1790; V. 1, p. 45.)

Seizures of vessels and goods to be stated, with abstracts of duties.

1028. (Collectors' Quarterly Abstracts of Duties are to be accompanied with a list of all vessels, goods, wares, and merchandise, seized in their Districts during the quarter, with the dates of seizures, certified by the Naval Officer: *C's cirs. 16th February and 9th and 18th June*, 1790; V. 1, pp. 15, 16, 17.)

Quarterly returns to be promptly made, &c.

1029. The Quarterly returns of accounts for settlement are required to be promptly made; and even when there is nothing done a *blank form* must be forwarded to the Department, stating the fact, to go on file; also, attention is required to the *folding* and *endorsing* of the contents of the documents transmitted by Collectors: *S's cir. 23d September*, 1790; V. 1, pp. 59, 60.

[*Same subject.*]

1030. The returns of duties on goods imported during the quarter ending the last of September instant are requested to be made with all despatch: *S's cir. 27th September*, 1791; V. 1, p. 97.

Discriminating abstracts of duties on goods imported in American and Foreign vessels:

1031. The forms of two abstracts of duties—one for the duties arising on goods imported in American vessels, (with certain alterations,) and the other for the duties arising on goods imported in Foreign vessels (abating the column in reference to the 10 per cent. discriminating duties)—are transmitted, as more convenient than those heretofore used: *C's cir. 4th August*, 1792; V. 1, p. 31.

1032. The instructions of the 23d September, 1790, enjoining the prompt return of quarterly accounts for settlement, are repeated with exactness, and past neglects of them reproved: *S's cir. 23d September*, 1792; V. 1, p. 128. —neglect to make returns, reproved.

1033. New form of Quarterly Abstracts of Duties, payable under the Tariff act of 7th June, 1794, is prescribed: *C's cir. 8th August*, 1794; V. 1, p. 111. New abstract, under Tariff of 1794:

1034. It is a matter of serious complaint, that the quarterly returns of certain Collectors are in arrear more than two quarters: *C's cir. 23d February*, 1799; V. 1, p. 171. —returns are in arrear:

1035. Punctuality in transmitting quarterly accounts to the Comptroller of the Treasury for settlement, before the expiration of the next ensuing quarter thereafter, is especially enjoined on Collectors, by order of the President, in consequence of great remissness being practised therein by many Collectors: *S's cir. 20th August*, 1801; V. 1, pp. 207 to 211. —continued neglect noticed by the President.

1036. New abstracts of duties, payable according to existing rates, to be strictly complied with: *C's cir. 18th March*, 1803; V. 1, p. 213. [Same subject.]

1037. New abstracts of duties—two forms of—(one for goods imported in American vessels, and one for goods imported in foreign vessels,) corresponding with the rates demandable according to the new Tariff, after the 30th June, 1804, are transmitted: *C's cir. 16th May*, 1804; V. 1, p. 225. Abstracts of duties according to Tariff of 1804:

1038. An abstract of duties on captured goods is to be separately rendered with the quarterly returns: *C's cir. 13th July*, 1812; V. 1, p. 273. —on captured goods, separate.

1039. New abstract of duties on merchandise, according to the Tariff of 1816, is transmitted, for the use of Collectors: *C's cir. 15th June*, 1816; V. 1, p. 307. Abstract of duties under Tariff of 1816.

1040. The quarterly returns of Collectors' accounts, for the 3d quarter of 1816, are called for: *C's cir. 4th December*, 1816; V. 1, p. 321. [Same subject.]

1041. The aforesaid abstract for the return of duties, under Tariff of 1816, is amended, in regard to Iron, Russia sheeting, &c : *C's cir. 19th May*, 1818; V. 1, p. 385. —amended:

1042. An abstract is to be rendered to the Treasury "of the cases in which 50 per cent. additional was laid on the appraised value of goods, under the 11th and 13th sections of the act of the 20th April, 1818; and the additional duties accruing in such cases are to be accounted for in a separate column in the customary abstracts and quarterly returns of duties, &c.:" *C's cir. 27th September*, 1819; V. 2, p. 51. —50 per cent. additional duties in cases of fraudulent invoices, &c., to be accounted for:

1043. Some Collectors have neglected to comply with the instructions of the 27th September, 1819, requiring them to exhibit, in a *separate column*, in their abstracts of duties, the amount arising on the additional 50 per cent. added to the appraised value of fraudulent invoices, according to the act of the 20th April, 1818: *C's cir. 28th May*, 1822; V. 2, p. 169. —neglect to exhibit the additional 50 per cent. duty in the abstracts.

The abstracts of duties to exhibit three classes, &c.

1044. Three separate abstracts are prescribed—one to exhibit the duties on goods imported in American vessels—another to exhibit the duties on goods imported in foreign vessels, paying American rates—and the third to exhibit the duties on goods imported in foreign vessels, paying foreign rates, or discriminating duties: *C's folio cir. 31st July*, 1821; p. 9.

Abstracts of duties on goods deposited with Deputy Collectors on Northern frontier.

1045. Abstracts of the duties accruing in certain ports in the Northern and Northwestern Districts, other than those in which Collectors are stationed, on goods deposited with the Deputy Collectors to secure their payment, are required to be forwarded by said Deputies to their respective Collectors: *C's cir. 16th August*, 1821; V. 2, p. 123.

Quarterly accounts current not to be unnecessarily delayed.

1046. The Secretary requires that Collectors' quarterly returns to accounting officers, for settlement, be transmitted as early as practicable after the expiration of the quarter—it being deemed by him entirely unnecessary to delay them the full time limited by the law, except perhaps in a single District, (meaning New York): *S's cir. 8th October*, 1831; V. 2, p. 276.

Forms of returns of ad valorem and specific duties promised:

1047. The *forms* of quarter-yearly abstracts of ad valorem and specific duties, to be observed in future returns, are promised to be forwarded to Collectors as soon as prepared: *C's cir. 26th December*, 1833; V. 3, p. 422.

—the same are transmitted for future observance.

1048. The aforesaid forms are transmitted, according to promise, viz: Two abstracts, one of ad valorem duties and one of specific duties, accruing quarterly on goods imported in American vessels; two abstracts, one of ad valorem duties and one of specific duties, accruing on goods imported quarterly in foreign vessels paying American rates; and two abstracts, one of ad valorem duties and one of specific duties, accruing quarterly on goods imported in foreign vessels paying foreign rates, commonly called discriminating duties; also, is sent a table, showing the ad valorem duties payable during the year 1835 on goods imported in foreign EQUALIZED vessels, and on goods imported in foreign vessels NOT EQUALIZED: *C's cir. 13th March*, 1834; V. 3, p. 449.

Returns of small Districts, at four weeks' grace.

1049. The quarterly returns of the accounts of Collectors of small Districts are required to be rendered within four weeks after the expiration of the quarter: *C's cir. 13th March*, 1834; V. 3, p. 450.

1050. A further abstract is required, according to form transmitted, to show the *specific* duties on all goods which are less than the *ad valorem* duty of 20 per cent. thereon: *C's cir. 5th April*, 1834; V. 3, p. 461.

Recapitulation of quarterly returns for settlement.

1051. "From the difficulties which still seem to exist with Collectors, in reference to the discharge of their official duties, indicating that the instructions heretofore issued have been mislaid or overlooked by some of them," the Secretary of the Treasury "deems it proper to embody the most prominent of these instructions relative to the transmission of their accounts;" among which, the quarterly returns required to be punctually transmitted are—1. The Collectors' accounts current, for settlement, to be forwarded to the proper accounting officers within the time required by the 21st section of the Collection law of 2d March, 1799. 2. The quarterly returns of moneys (Hospital Tax) *received* and *paid*,

under the act of the 14th October, 1818, for the relief of sick and disabled seamen. 3. A quarterly transcript of the Pay roll of Revenue Cutters: *S's cir. 12th November*, 1835; V. 3, pp. 82 to 87. Recapitulation, &c.

1052. Forms are transmitted, by which the quarterly returns of accounts of duties, payable according to the Tariff act of the 11th September, 1841, are to be made to the Treasury: *C's cir. 29th January*, 1842; V. 3, p. 921. (58.) Quarterly returns for duties under Tariff of 1841.

SECTION 9.

Of other avails of the Revenue proper, as Tonnage duties, Light money, Storage receipts, proceeds of unclaimed Merchandise sold, fees for appraising Goods, Passport and Clearance duties, and Hospital tax on seamen's wages, and the returns of accounts thereof, to the Secretary of the Treasury for information, and to the First Auditor for settlement.

1053. The evidence mainly to be relied on, for the Duties properly accruing on the Tonnage of vessels, is to be derived from the Tonnage Book required to be kept in each Collector's office, and by Naval officers, according to form prescribed; in which Book is to be entered the class and description of all vessels, American and foreign, arriving in port, liable to pay Tonnage duties—together with the corresponding rates of said duties for each vessel—which are payable on the entry of the vessels: *C's cir. 1st December*, 1789; V. 1, p. 2. TONNAGE DUTIES:—account of, how kept; paid in cash:

1054. The Secretary directs what Tonnage duty is to be exacted, *at each entry*, from vessels (not licensed for the coasting trade or fisheries) going from district to district, whether trading or not; with instructions how to distinguish what constitutes trading: *S's cir. 23d December*, 1789; V. 1, p. 39. —rates of Tonnage Duties in certain cases:

1055. An abstract of the Duties arising on the Tonnage of vessels during a quarter, is to accompany the quarterly account current of Collectors for settlement, in the same manner as the Abstract of Impost Duties, according to form prescribed: *C's cir. 1st December*, 1789; V. 1, p. 5. —Quarterly Abstract of Tonnage Duties.

1056. (Of Light money (50 cents per ton) collected of foreign ships and vessels during a quarter, an abstract is required to be connected with the Tonnage Abstract, on the right hand of it, under one general heading: *C's cir. 16th May*, 1804; V. 1, p. 226. (59.) LIGHT MONEY and TONNAGE DUTIES:

(58.) These forms of returns of Impost Duties payable according to the rates of the (short lived) Tariff act of 1841, are the last which have been prepared and issued conformably with the practice of the Department, corresponding with the varying rates of different Revenue laws; the Collectors being, since then, left to the lights of their own experience (except the aid of occasional instruction to individuals) in making up their returns of duties payable under the Tariff of 1842—whereby another instance is afforded of the recent falling off from old and established usages of the Department.

(59.) The meagerness of the notices under these several heads, and more particularly in relation to the Returns of those accounts to the Secretary of the Treasury for *information*, and to the accounting officers for *settlement*, may in a considerable degree be accounted for by the

—abatement of Tonnage Duty for certain unexpired terms of Licenses:

1057. An abatement of Tonnage duties may be made on the unexpired term of a License in force surrendered to obtain a new one; but shall not be made for the unexpired term of a License vacated by act of the owners—as in case of a sale, or of the alteration of the vessel. Query—if vacated by loss or destruction of the License, would not the unexpired term be abated, also, on taking out a new License? *C's cir. 22d December*, 1804; V. 1, p. 227.

—discriminating Tonnage Duties repealed, partially:

1058. Discriminating Tonnage duties, between American and Foreign vessels, are repealed, conditionally, by act of the 3d March, 1815: *C's cir. 22d March*, 1815; V. 1, p. 279.

—others continued:

1059. The Tonnage duties, as per act of the 1st July, 1812, remain the same under the continuance or revival thereof, by the act of the 27th April, 1816, except in such cases as have been specially provided for by treaty stipulations, according to the conditional repealing act of 1815, above mentioned: *C's cir. 24th August*, 1816; V. 1, p. 316.

—the rates of Tonnage Duties stated.

1060. Agreeably to the provisions of the acts, to regulate Duties on Imports and Tonnage, passed the 14th January, and the 3d March, 1817, the rates of Tonnage duty (60) are restored, as they were fixed by the act of 20th July, 1790, with the exception (as above mentioned) of the rights of *equalization* acquired by treaty stipulations under the provisions of the act of 1815: *C's cir. 31st March*, 1817; V. 1, p. 327.

---

fact that they have, for the most part, been unavoidably included in the calls for Returns of Impost Duties, enumerated in the latter part of the preceding Section, as making part of the summaries for information, and returns for settlement, of the Revenue received, and the moneys disbursed, per week, month, quarter, &c., which have been, so far, anticipated in that Section.

(60.) The following are the rates of Tonnage duties, stated by the above circular of the 31st March, 1817, as *demandable* since the 14th January 1817, on certain descriptions of vessels, on their entry in the ports of the United States, viz.:

"On ships or vessels of the United States, on their entry from any foreign place - - - - -	6 cents per Ton.
"On 'registered' ships or vessels of the United States, on their entry from any District other than a District in the same or an adjoining State, having on board any goods whatever - - - - -	6 cents.
"On foreign ships or vessels, on their entry from foreign places, if entitled by treaty stipulations to be placed on equality with vessels of the United States - - - - - - - - - -	6 cents.
"On other foreign ships or vessels, on their entry from any foreign place, to or with which American vessels are permitted to go and trade - - - - - - - - - - -	50 cents.
"On other foreign ships or vessels, on their entry from any foreign place, to or with which American vessels are *not* permitted to go and trade - - - - - - - - - -	200 cents.
"On ships or vessels built within the United States since the 20th July, 1789, but belonging wholly or in part to foreigners, and possessing certificates of Record - - - - - - - -	30 cents.

All the above rates of Tonnage duties amount to little more than a nullity, except the small rates of 6 cents per ton on American vessels, and foreign equalization vessels, there being but few nations with whom we trade that have not availed themselves of equalization privileges, and thereby avoid paying 50 cents per ton; and still fewer there are who permit a trade with us, and do not permit us to trade with them, thereby affording little or no yield of duty at 200 cents per ton; and, finally, there are no vessels answering the last description, built in the United States and owned wholly or in part by foreigners, whose owners think proper to avail themselves of the privileges of a Certificate of Record, (which is worth nothing under equalization principles,) but probably prefer to trade as foreign vessels, perhaps enjoying thereby greater advantages—for there have been no Certificates of Record issued during many years past—probably not a dozen since the commencement of the Government. The only policy, then, by which the Revenue could be benefitted from Tonnage duties, would be, either to rescind the equalization law, and reinstate alien or Discriminating Duties, or, on the other hand, to increase the Tonnage duties on American vessels, from the nominal 6 cents per ton to 50 or 100 cents per ton, to which the tonnage on foreign vessels would simultaneously be equalized; nor would this result in any disparagement to the American shipping interest, as the Tonnage Duties, as well as the Impost Duties, are defrayed by the *manufacturers* of the goods imported, as the inevitable price of competition with other *manufacturers*.

1061. Light money, at the rate of 50 cents per ton on foreign vessels, as established by the act of the 27th March, 1804, is still payable; the same not being repealed by the act of the 14th January, 1817: *C's cir. 31st March*, 1817; V. 1, p. 331. Light money on foreign vessels at 50 cents per ton:

1062. The rates of Light money levied on recorded vessels and others, not of the United States, remain at 50 cents per ton, to be accounted for in connection with the Abstracts of Tonnage duties: *C's cir. 15th October*, 1817; V. 1, p. 349. —returns of, with Tonnage Abstracts:

1063. Tonnage duties and Light money, the rates of, as prescribed by the acts of the 14th January and 1st March, 1817, according to the character and privileges of the respective vessels entering any Collection district, are explained: *C's cir. 15th October*, 1817; V. 1, p. 349. (61.) [*Same subject.*]

(61.) The rates of Tonnage duties stated in the foregoing note, embodied from the circular of the 31st March, 1817, are somewhat variant from the details given by the above circular of the 15th October, 1817, though derived from the same authorities. On account of the greater minuteness of the latter, and on account of the rates of Light money being also included, whenever (though rarely) chargeable, the following abstract of them is given here—upon the former of which rates the remarks appended to the foregoing note are equally pertinent. For greater perspicuity and method, the order of arrangement is changed in the following communication; but the numerical order of the "circular's" arrangement is preserved, also, in brackets, viz:

I.	1.	[7.] "On Registered (American) vessels, entering from a foreign port or place, whose officers, and at least two-thirds of the crew, are citizens of the United States, or *not* subjects of any foreign power	6 cents *per Ton*.
	2.	[9.] "On Registered (American) vessels, entering in a District in one State from a District in another State, except an adjoining State on the sea coast, or on a navigable river or lake, having on board goods taken in one State to be delivered in another State, and of whose crew at least three-fourths are American Citizens, or *not* subject to any foreign power - - - - - -	6 cents.
	3.	[11.] "On Enrolled and Licensed (American) vessels, for the Coasting trade or Fisheries, (except as exempted in the 5th Section of the Navigation act of the 1st March, 1817,) of whose crew three-fourths at least are American Citizens, or not subjects of any foreign power, are liable *per annum* to six cents - - - - - - - - - - - - - -	6 cents.
	4.	[6.] "On Registered (American) vessels, entering from a foreign port or place, unless the Officers, and at least two-thirds of the crew, be [that is, if they be not] Citizens of the United States, or [are subjects] not subjects of a foreign power - - - - - - - - -	50 cents.
	5.	[8.] "On Registered (American) vessels, on entering a District in one State from a District in another State, except an adjoining State on the sea coast, or a navigable river or lake, having on board goods taken in one State to be delivered in another State, unless three-fourths [or, if less than three-fourths] of the crew thereof be American Citizens - - - - - - - -	50 cents.
	6.	[10.] "On Enrolled and Licensed (American) vessels for the Coasting trade or Fisheries, [except as excepted in the 5th Section of the said Navigation act of the 1st March, 1817,] if less than three-fourths of the crew thereof be American Citizens, an annual duty of fifty cents - - - - -	50 cents.
II.	1.	[3.] "On Foreign vessels, which are entitled to the benefits of the Convention with Great Britain [meaning the privileges of equalization with American vessels by treaty stipulations,] on their entry from a foreign port or place - - - - - - - - - -	6 cents.
	2.	[2.] "On Foreign vessels, which are *not* entitled to the benefit of the Convention with Great Britain, [meaning those whose country has not entered into treaty stipulations for equalization of Tonnage Duties,] on their entry from a foreign place or port, to or with which vessels of the United States are ordinarily permitted to go and trade—Light money and Tonnage duty, *each*, fifty cents -	50 cents.
	3.	[1.] "On Foreign vessels, which are *not* entitled to the benefits of the Convention with Great Britain, [meaning the privilege of equalization, &c.,] on their entry from a foreign port or place, to or with which vessels are not ordinarily permitted to go and trade—Light money 50 cents per ton, and Tonnage duty - - - - - - - - - - - -	200 cents.
	4.	[5.] "On Recorded vessels, [meaning vessels having American Certificates of Record] on their entry from a foreign port or place, to or with which American vessels are ordinarily permitted to go and trade—Light money and Tonnage duty, *each*, fifty cents - - - - - - - -	50 cents.
	5.	[4.] "On Recorded vessels, on their entry from a foreign port or place, to or with which American vessels are *not* permitted to go and trade—Light money 50 cents, and Tonnage - - -	200 cents.

50 cents per ton Light money, and 18 dollars Tonnage duty, on French vessels.

1064. Light money, at 50 cents per ton, on French vessels, is still chargeable on them, notwithstanding the Tonnage duty of $18 dollars per ton imposed by the act of 15th May, 1820, on all French vessels entering ports of the United States after the 1st July, 1820: *C's cir. 5th June*, 1820; V. 2, p. 93.

Vessels in ballast pay tonnage.

1065. Tonnage duty is decided to be the same, whether a vessel arrive in ballast or with a cargo: *C's cir. 26th January*, 1829; V. 3, p. 5.

Tonnage duties repealed as to American vessels, and conditionally as to foreign.

1066. Tonnage duties, on all vessels of the United States whose officers and two-thirds of the crew are American citizens, are repealed by act of 31st May, 1830, and likewise on certain foreign vessels, conditionally, from and after the 1st April, 1831: *C's cir. 15th November*, 1830; V. 3, p. 89.

What foreign vessels still subject to discriminating tonnage.

1067. A list is transmitted to Collectors of those nations whose vessels are liable to pay discriminating Tonnage and other duties, notwithstanding the aforesaid act of the 31st May, 1830: *C's cir. 9th April*, 1831; V. 3, p. 149.

Coasting and fishing vessels exempt from duty, without reference to the repealing act of 31st May, 1830.

1068. Coasting and fishing vessels are decided to be *not* liable to Tonnage duties, provided three fourths of the crew, at least, be citizens of the United States. [It appears that this decision is made in reference to the 5th section of the act of the 1st March, 1817; while the act of the 31st May, 1830, interposes the fullest authority for the exemption from duty—the same being repealed, with conditions of a different ratio of their men being American citizens]: *C's cir. 15th June*, 1835; V. 3, p. 509.

QUARTERLY RETURNS OF TONNAGE DUTIES, &c.:

1069. The form of a Quarterly Abstract of Tonnage duties arising in a quarter is transmitted, to be returned with the quarterly account current to the Treasury for settlement: *S's cir. 2d October*, 1789; V. 1, p. 7.

[*Same subject.*]

1070. An abstract of Tonnage duties, (another form of,) to accompany Collectors' quarterly returns, is transmitted: *C's cir. 1st December*, 1789; V. 1, p. 5.

[*Same subject.*]

1071. The aforesaid abstract is amended: *C's cir. 27th April*, 1791; V. 1, p. 19.

[*Same subject.*]

1072. The returns of duties on the tonnage of vessels, for the quarter ending the last of September instant, are requested to be made with all despatch: *S's cir. 21st September*, 1791; V. 1, p. 97.

[*Same subject.*]

1073. A new form of abstract of Tonnage duties accruing in a quarter is prescribed and transmitted to Collectors: *C's cir. 15th October*, 1817; V. 1, p. 349.

—of Tonnage and Light money.

1074. The form of an abstract of Tonnage duty and Light money (62) collected in a quarter, is prescribed: *C's folio cir. 31st July*, 1821; p. 9.

(62.) Tonnage duties and Light money used to be returned in separate abstracts, until 1804, when they were informally connected; and by the folio circular of 31st July, 1821, they are formally blended in one, without any manifest affinity between them.

1075. An account of money *received* for storage of goods, and of *disbursements* made on account of public stores, is to be returned quarterly, according to form transmitted: *C's folio cir. 31st July*, 1821; p. 11. STORAGE—receipts and disbursements.

1076. An abstract of the storage of goods deposited in the public stores, showing all *receipts* for such storage, and the disbursements on account of said stores, (for store rent, storekeepers, cartage, labor, fuel, and stationery, with the vouchers,) is required by the Civil Appropriation act of the 3d March, 1841: *C's cir. 28th October*, 1841; V. 3, p. 906. [*Same subject.*]

1077. An abstract of the proceeds of unclaimed merchandise sold is prescribed and transmitted, to be returned quarterly: *C's folio cir. 31st July*, 1821; p. 10. PROCEEDS OF UNCLAIMED GOODS.

1078. An abstract of moneys received for appraising of goods, (applicable to the salaries of public appraisers,) is required to be rendered to the Treasury quarterly: *C's cir. 17th September*, 1818; V. 1, p. 417. RECEIPTS FOR APPRAISING OF GOODS.

1079. The form of an abstract of the Duties accruing on Passports and Clearances of vessels, (otherwise called fees,) is transmitted, to be returned quarterly to the Treasury: *C's cir. 15th August*, 1796; V. 1, p. 135. PASSPORT AND CLEARANCE MONEY, OR DUTIES.

1080. The aforesaid abstract of duties or fees received for Passports and Clearances of vessels is modified: *C's folio cir. 31st July*, 1821; p. 9. [*Same subject.*]

1081. An abstract of Light money collected of foreign vessels after the 30th June, 1804, is to be returned quarterly to the Treasury, in connection with the abstract of Tonnage duties: *C's cir. 30th June*, 1804; V. 1, p. 349. LIGHT MONEY and tonnage duties.

1082. The form of an abstract of Light money (and Tonnage duties—*see No.* 1074) collected in a quarter, is prescribed, to be returned quarterly: *C's folio cir. 31st July*, 1821; p. 9. [*Same subject.*]

1083. Minute instructions are given for executing "the act (concerning the collection of the Hospital tax) for the relief of sick and disabled seamen," &c., &c.: *C's cir. 28th October*, 1798; V. 1, p. 165. QUARTERLY RETURNS OF MARINE HOSPITAL TAX.

1084. The quarterly returns of the moneys received and paid away, on account of Marine Hospitals, (63) are earnestly called to the attention of Collectors acting as Hospital agents: *S's cir. 20th August*, 1801; V. 1, p. 207. [*Same subject.*]

(63.) For a full account of the official instructions on this subject, see Chapter 2, Section 3, "on the Marine Hospital System," *ante*, Nos. 210 to 253.

SECTION 10.

Of Discriminating Impost and Tonnage duties in particular; (64) *that is, the discrimination between the duties imposed on goods imported in American vessels and on goods imported in Foreign vessels, and between the Tonnage of American vessels and the Tonnage of Foreign vessels, as they existed anterior and subsequent to the conditionally repealing act of* 1815.

DISCRIMINATING DUTIES ON GOODS IMPORTED IN AMERICAN AND FOREIGN VESSELS:

1085. The Secretary of the Treasury prescribes a method of estimating the 10 per cent. *abatement* required by the 5th section of the Tariff act of September, 1789, to be deducted from the duties on goods imported in American vessels, as a discrimination made by said act in favor of American navigation against the like importations made in Foreign vessels: *S's cir. 30th November,* 1789; V. 1, p. 29.

—forms of quarterly abstracts, and of returns for settlement:

1086. The form of a Quarterly Account Current of duties received, and moneys paid away by Collectors during a quarter, together with forms of *Quarterly Abstracts* of said *duties*, and *vouchers* of said *payments*, to accompany and sustain said Quarterly Accounts Current, are transmitted to Collectors, (along with other forms of accounts,) to be observed by them in making their quarterly returns for settlement at the Treasury: *C's cir. 1st December,* 1789; V. 1, pp. 1 to 10.

[*Same subject.*]

1087. Among the aforesaid forms, the abstract of duties on imports is required to show the *discrimination* of 10 per cent. deducted from the duties on the goods imported in American vessels, according to the 5th section of the Tariff of September, 1789: *C's cir. 1st December,* 1789; V. 1, p. 4.

(64.) Though these subjects of Discriminating Duties have, in general, been already embraced under the sections on Impost and Tonnage duties, yet as they have, by the conditional repealing act of 3d March, 1815, been made a special subject of Treaty *reciprocity* stipulations, separate and apart from the main subjects of Impost and Tonnage duties, it has been deemed proper to give them a particular notice in a separate concluding section to this chapter. It will be perceived that the subject of Discriminating Duties has but seldom been specially noticed in circular instructions, until the conditional repeal thereof by the act just mentioned; but that, in consequence of that act, there has been a great increase of official instructions and clerical labor in the Customs and in the Treasury Department, to conform to all the contingencies respecting the Discriminating Duties repealed or still chargeable on the merchandise and tonnage of particular nations, and the refunding thereof in certain cases when collected contrary to reciprocal equalization, as may be seen in the sequel of this section. Anterior to the said repealing act, the chief notices that were taken of Discriminating Duties, though embodied in the sections on Impost and Tonnage duties, are again repeated above, except the detailed rates of tonnage on American and Foreign vessels, as given in notes on Nos. 1060 and 1063, in the section on Tonnage, &c., and not repeated; but, by referring to those notes, the Tonnage duties on most Foreign vessels will be perceived to run from 50 to 200 cents per ton, at each entry into American ports; while the American tonnage was generally but 6 cents per ton a year; the excess of which, on Foreign vessels, was of course a discriminating tonnage duty; and at one time the duty on French tonnage amounted to $18 a ton. All of which disparity, between American and foreign or alien tonnage duties, indicate that there must have been a very strong and sudden motive to abolish such discriminating duties. The discriminating impost duties, in the first instance, under the act of 1789, consisted of 10 per cent. discount or *abatement* of duties on goods imported in American vessels; but this was early substituted or superseded by the mere form of *adding* the 10 per cent. to the (ad valorem and specific) duties on the merchandise imported in Foreign vessels over and above the same duties on the same description of goods imported in American vessels. It may not be out of place to remark, in conclusion, that, in estimating the *ad valorem duties*, the 20 per cent. which is required to be added, in all cases, to the appraised value of goods imported from and beyond the Cape of Good Hope and Cape Horn, and the 10 per cent. added to the value of goods imported from elsewhere, to form the aggregate value on which the rates of ad valorem duties are to be levied, are not *discriminating* additions, because these per centages are added to the value of the goods subject to ad valorem duties, whether imported in American or Foreign bottoms. It may also be here noted that the mode of estimating the ad valorem duties on merchandise imported, whether in American or Foreign vessels, is always stated at the foot of the first page of the Alphabetical Tariff Tables usually issued for each new Tariff act; and, at the same time, sundry decisions on ad valorem and specific rates of duty on particular articles left dubious by the law, are also given in the form of note on the different articles, as they occur in the alphabetical order of the Tables.

1088. The forms of two abstracts of duties, one for the duties arising on goods imported in American vessels, and the other for the duties arising on goods imported in Foreign vessels, (having reference to the 10 per cent. *now added* to the former rates, as the *discrimination* between the American and Foreign navigation,) are transmitted, as more convenient than the forms heretofore used: *C's cir. 4th August*, 1792; V. 1, p. 31. [*Same subject.*]

1089. A new form of the quarterly abstract of duties payable under the Tariff of the 7th June, 1804, is prescribed—(but the form not being preserved, and no description given of it in the circular, we are left to presume that the customary distinction between the duties on goods imported in American and in Foreign vessels is made in said form): *C's cir. 8th August*, 1794; V. 1, p. 111. [*Same subject.*]

1090. Two new forms of abstracts of duties are transmitted to Collectors, one for the duties on goods imported in American vessels, and one for the duties on goods imported in Foreign vessels, corresponding with the rates demandable on said goods, according to the new Tariff, from the 30th of June, 1804: *C's cir. 16th May*, 1804; V. 1, p. 225. [*Same subject.*]

DISCRIMINATING DUTIES REPEALED—as to those nations that may reciprocate it:

1091. All discriminating duties between American and Foreign Tonnage, and between merchandise imported in American and Foreign vessels, are repealed by act of 3d March, 1815, to go into effect by proclamation from the President, in each instance, whenever the reciprocal action of any foreign Government shall authorize it in regard to their vessels, &c.: *C's cir. 22d March*, 1815; V. 1, p. 279.

—AS TO GREAT BRITAIN under reciprocity convention, &c:

1092. The Secretary of the Treasury informs Collectors, &c., that he "postpones addressing them, generally, upon the subject of the CONVENTION to regulate the commerce between the United States and Great Britain, until Congress shall decide upon the bill which is now under consideration for carrying the Convention into effect. But (says he) it is proper to call your attention to the consideration, that the equalization of duties on goods, wares, and merchandise, imported into the United States in British vessels, only applies to such articles as are of the growth, produce, and manufacture of His Britannic Majesty's Territories in Europe; and, consequently, articles of any other origin so imported are liable to the additional duty of ten per cent. (discriminating duty) imposed on goods imported in vessels not of the United States," &c.: *S's cir. 16th January*, 1816; V. 2, p. 62.

1093. The President of the United States being satisfied that the discriminating or countervailing duties of Great Britain, so far as they affect the commerce of the United States, have been repealed, directs that the reciprocal repeal of our duties of the same character shall take effect and be enforced from the 22d of December last, the date of the former repeal: *S's cir. 3d February*, 1816; V. 2, p. 63. [*Same subject.*]

—certain alien duties to be refunded:

1094. The President having approved the act for carrying into effect the Convention with Great Britain for abolishing Discriminating Duties, Port charges, Light money, &c., certain instructions are given to Collectors for executing the same, from and after the 22d of December, 1815, (the date of the Convention,) and to refund any duties or other charges received or collected contrary to that Convention: *S's cir. 16th March*, 1816; V. 2, p. 65.

—caution against imposture:

1095. Collectors are cautioned against being imposed upon, with evasions of the foregoing instructions of the 16th March last, by circuitous voyages of British vessels from her possessions in the West Indies, not entitled to the benefits of the said Convention: *S's cir. 31st May*, 1816; V. 2, p. 67.

—order to refund is repeated.

1096. By the act of the 3d instant, the Alien Duties accruing on British vessels between the 17th of August and 22d of December, 1815, are required to be refunded, or remitted: *S's cir. 28th March*, 1817; V. 2, p. 73.

Navigation act of 1st March, 1817, restrictions of, as to Great Britain, (and other nations):

1097. (The 1st section of the Navigation act of 1st March, 1817, adopts a regulation towards other nations which they have adopted towards the United States, "prohibiting importations of the products and manufactures (other than gold and silver coin and bullion) of such nations, *except* in their own vessels or vessels of the United States;" [of which foreign nations, Great Britain and Sweden *were all* who had then adopted the regulation intended to be countervailed by the said act]: *S's cir. 29th September*, 1817; V. 2, p. 78.)

—also of 18th April, 1818, in regard to British colonies:

1098. (The act of the 18th of April, 1818, "concerning navigation," producing material changes in our commerce with the Colonies and Territories of Great Britain, the said act with instructions, and *form* of a bond to restrain its violation by traders, are transmitted to Collectors: *S's cir. 25th May*, 1818; V. 2, p. 87.)

[*Same subject.*]

1099. (Certain questions referred to, respecting our commercial intercourse with certain Colonial ports of Great Britain, under the Navigation act of 18th April, 1818, settled: *S's cir. 24th July*, 1818; V. 1, p. 411.)

—British orders in council.

1100. ("British orders in Council," their effect on British vessels trading to the United States from Halifax and St. John's, and from British ports in Europe, stated: *S's cir. 31st August*, 1818; V. 1, p. 421.)

—certain Alien Tonnage to be refunded.

1101. By the act of 20th April last, alien or Discriminating Duties received or accruing on British tonnage and merchandise between the 3d July and 18th August, 1815, are authorized to be refunded or remitted; which will be done according to the instructions of 28th March, 1817, respecting the like duties subsequent to the above period: *S's cir. 1st October*, 1818; V. 2, p. 92.

(*Comparative abstracts of American and Alien rates of impost duties, to be returned quarterly.*)

1102. (Three separate Abstracts of Duties are prescribed to be returned with Collectors' Quarterly Accounts Current—one to exhibit the duties on goods imported in American vessels; another to exhibit the duties on goods imported in Foreign vessels paying equalization or American rates; and the third to exhibit the duties on goods imported in Foreign vessels paying foreign or discriminating rates: *C's folio cir.*, 31*st July*, 1821; p. 9.

—further regulations as to her colonial ports.

1103. (Reciprocal regulations of the commerce between the United States and the British colonial ports are proclaimed by the President, on the 24th August, 1822; whereupon, minute instructions are given by the Comptroller to execute the same: *C's cir. 14th September*, 1822; V. 2, p. 197.)

[*Same subject.*

1104. (The produce of any country may be imported in American vessels from certain

British colonial ports, according to the act of 1st March, 1823, regulating commercial intercourse between the United States and British colonial ports: *C's cir. 17th March*, 1823; V. 2, p. 241.) [*Same subject.*]

1105. (In pursuance of the act of 1st March, 1823, "to regulate the commercial intercourse between the United States and certain British colonial ports," instructions are given to Collectors, with the *form* of a bond to be taken of masters of British vessels in certain cases: *S's cir. 26th March*, 1823; V. 2, p. 138.) [*Same subject.*]

1106. Tonnage duties and Light money demandable from British vessels arriving from certain British colonial ports, specified in the act of 1st March, 1823, regulating our commercial intercourse with certain British colonial ports, are decided to be 50 cents per ton each, Tonnage duty and Light money: *C's cir. 25th August*, 1823; V. 2, p. 272. Tonnage duties and Light money, alien, demandable.

1107. (In consequence of the "British Orders in Council" of the 27th of July, 1826, laying certain restrictions upon the trade between her colonies and the United States, the President having issued his proclamation to the like or countervailing effect, that is, *prohibiting* the direct trade heretofore authorized both by acts of Parliament and of Congress, the said proclamation and acts of Congress respecting said trade are transmitted to Collectors, with instructions to enforce the prohibition, but with temporary indulgences: *S's cir. 17th March*, 1827; V. 2, pp. 178 to 184.) British orders in council, further countervailing action thereon:

1108. (The prohibitions of the act of 18th April, 1818, closing our ports against certain British colonial ports, are not intended to apply to passengers who may arrive in British vessels, for such persons may land with their baggage: *S's cir. 28th April*, 1827; V. 2, p. 186.) —exceptions in favor of passengers in British vessels:

1109. (Since the cessation of the *direct* trade in American and British vessels, between the United States and the British West Indies, information on sundry points is desirable, relative to the indirect course which that trade may have taken, to what extent the usual supplies are still made, and the relative proportions in which American and British tonnage are engaged in it: *S's cir. 1st August*, 1827; V. 2, p. 188.) —direct trade being stopped, what courses has indirect trade taken?

1110. (The instruction of the 28th April, 1827, respecting passengers and their baggage, arriving in British vessels, is repeated verbatim: *S's cir. 28th April*, 1828; V. 2, p. 197.) —further, of passengers in British vessels.

1111. The Convention between the United States and Great Britain, of the 3d July, 1815, respecting the reciprocal repeal of discriminating Impost and Tonnage duties, is *renewed indefinitely* by Convention of the 6th August, 1827: *C's cir. 12th August*, 1828; V. 2, p. 583. Equalization convention renewed indefinitely.

1112. The act of the 29th May, 1830, having authorized the President to announce by proclamation "the repeal of the acts of 18th April, 1818, and 15th May, 1820, and 1st March, 1823, regulating our commerce with certain British colonial ports, whenever he shall receive satisfactory evidence that the Government of Great Britain *will* open her colonial ports to the commerce of the United States on terms of reciprocity, such proclamation Orders in council revoked, and equalization extended to British colonial trade.

Orders in council revoked, and equalization extended to British colonial trade:

was issued accordingly, on the 5th instant, announcing the same, with collateral circumstances, and directing a suspension of discriminating duties on such British vessels: *S's cir. 8th October*, 1830; V. 2, p. 252.

[*Same subject.*]

1113. Certain additional British Colonial Ports about the Cape of Good Hope are announced, through the Department of State, by the British Minister, to be open to vessels of the United States, which information is conveyed to Collectors: *S's cir. 16th December*, 1833; V. 2, p. 335.

—equalized as to Canada, &c.

1114. Duties on Imports and Tonnage, to be collected on British vessels entering from the British possessions on the Northern Frontier, otherwise than by sea, are to be equalized with those exacted from American vessels entering British ports on the same frontier: *C's cir. 11th April*, 1831; V. 3, p. 151.

[*Same subject.*]

1115. More specific regulations on the same subject of reciprocal Duties on the Northern Frontiers, with forms of quarterly returns thereof, are transmitted: *C's cir. 9th June*, 1831; V. 3, p. 159.

[*Same subject.*]

1116. In consequence of information from the British Chargé, that no Tonnage duties, or discriminating duties on merchandise, are levied on American vessels and cargoes arriving in the Provinces of Canada, no such are to be levied on British vessels and cargoes arriving in the United States from those Provinces: *C's cir. 9th November*, 1831; V. 3, p. 191.

As to the Netherlands: Tonnage duties are equalized:

1117. Discriminating Tonnage duties on vessels of the Netherlands are abolished, in consequence of their act of reciprocity of the 3d October, 1816, and the duties collected since said act took effect are to be refunded; but, in regard to the remission of the discriminating duties on the goods imported in those vessels, it is decided to await the action of Congress thereon: *C's cir. 19th May*, 1818; V. 1, p. 385.

—said equalization of Tonnage is rescinded:

1118. Certain acts and proclamations to the contrary notwithstanding, "some doubts being entertained" respecting the language used in the *proviso* of the act of the 31st May, 1830, &c., Collectors of the Customs are required and instructed to *exact* on the vessels of the Netherlands (and certain other nations mentioned) such Tonnage duties as would have been *exacted*, if the said act of the 31st May, 1830, had not passed; and that a separate account be kept of the same: *C's cir. 9th April*, 1831; V. 3, p. 149.

—said decision is reinstated, and duties refunded.

1119. The aforesaid decision of the 9th April, 1831, so far as it regards the discriminating tonnage on vessels of the Netherlands, is reversed by the interposition of the Secretary of State, and the duties collected under said decision are ordered to be refunded: *C's cir. 26th May*, 1836; V. 3, p. 525.

As to the Kingdom of Hanover: Equalized on merchandise:

1120. The several acts imposing discriminating duties are declared, by proclamation of the President, to be suspended, so far as they respect the produce and manufactures of the Kingdom of Hanover, in consequence of the evidences of reciprocity received from his Britannic Majesty as King of Hanover: *Proclamation 1st July*, 1828; *C's cir.* V. 2, p. 576.

1121. Certain acts and proclamations to the contrary notwithstanding, "some doubts being entertained" respecting the language used in the *proviso* of the act of the 31st May, 1830, &c., Collectors of the Customs are required and instructed to exact on the vessels of the Kingdom of Hanover (and certain other nations mentioned) such Tonnage duties as would have been exacted if said act of the 31st May, 1830, had not passed; and that a separate account be kept of the same: *C's cir. 9th April*, 1831; V. 3, p. 149. —but not on tonnage:

1122. A treaty of commerce and navigation, establishing reciprocities therein, between the United States and the Kingdom of Hanover, having been ratified at Berlin on the 14th November, 1840, an extract thereof is transmitted to Collectors, &c., for their government: *C's cir. 28th October*, 1841; V. 3, p. 906. —reciprocity established by treaty:

1123. Collectors are informed that discriminating Tonnage duties are improperly collected of Hanoverian vessels, which must be refunded: *S's cir. 5th August*, 1844; V. 3, p. 356. —tonnage to be refunded.

1124. Discriminating Tonnage duties between vessels of the United States and those of Hamburg and Bremen, and between the duties on goods imported in American vessels and vessels of those two Hanseatic cities, are discontinued, on principles of reciprocity, by proclamation of the President: *C's cir. 14th August*, 1828; V. 1, p. 415. As to Hamburg and Bremen: Equalization established.

1125. Further instructions are given respecting the repeal of discriminating duties between the vessels and cargoes of Hamburg and Bremen and those of the United States: *C's cir. 14th April*, 1819; V. 2, pp. 9, 10. [*Same subject.*]

1126. A reciprocity of commercial intercourse between the United States and Prussia is anticipated: *C's cir. 14th April*, 1819; V. 2, pp. 9, 10. As to Prussia: Equalization is anticipated.

1127. The Prussian Government having repealed her discriminating duties as to the United States, the vessels of that country are entitled to the benefit of the act of the 20th April, 1818, concerning Tonnage and discriminating duties; and such duties, inconsistent with that act, collected since the said repeal, are to be refunded: *C's cir. 18th November*, 1819; V. 2, p. 85. [*Same subject.*]

1128. Of the Prussian sea coast, the districts of Koenigsburg, Danzig, Stellin, Coeslin, and Stralsund, with the ports embraced in each, comprehend the whole: *C's cirs. 18th November*, 1819, *and 10th May*, 1820; V. 2, pp. 85, 90. [*Same subject.*]

1129. Discriminating Impost and Tonnage duties between the United States and the Governments of Prussia and Brazil, (*see Brazil*, sequel,) are, by treaty stipulations, reciprocally abolished for a definite period of twelve years, and to continue thereafter abolished, subject to revocation upon twelve months' notice: *C's cir. 18th October*, 1830; V. 3, p. 85. [*Same subject.*]

1130. Discriminating duties between the tonnage of American and Russian vessels, and the goods imported in them, are terminated by the repeal on the part of Russia of her discriminating duties, as far as they affect the United States: *C's cir. 18th November*, 1819; V. 2, p. 85. As to Russia: Equalization established:

—said decision is rescinded as to Tonnage duties.

1131. Certain acts and proclamations to the contrary notwithstanding, "some doubts being entertained" respecting the language used in the *proviso* of the act of the 31st May, 1830, &c., Collectors of the Customs are required to *exact* on the vessels of Russia (and certain other nations mentioned) such Tonnage duties as would have been *exacted* if the said act had not passed; and that a separate account be kept of the same: *C's cir. 9th April*, 1831; V. 3, p. 149.

As to Lubeck: Equalization established.

1132. All the discriminating and countervailing duties of Lubeck, as far as they affect the commerce of the United States, having been abolished by that Hanseatic city on the 30th October, 1819, such duties imposed by laws of the United States, as far as they affect the commerce of that city, are abolished by authorized proclamation of the President: *C's cir. 10th May*, 1820; V. 2, p. 89.

As to Sweden and Norway: Equalization is established.

1133. By virtue of the act of 3d March, 1815, and a Convention between the United States and Sweden and Norway, the countervailing or discriminating duties affecting the respective interests of the parties are abolished: *S's cir. 27th January*, 1819; V. 2, p. 99.

As to Norway: Further established:

1134. Official information having been received that the laws and regulations of the Kingdom of Norway, restricting foreign vessels in their importations, &c., have been repealed as to vessels of the United States, the provisions of the 1st and 2d sections of the act of 3d March, 1817, concerning the navigation of the United States, are directed to be no longer applied to Norwegian vessels: *S's cir. 5th November*, 1821; V. 2, p. 129.

[*Same subject.*]

1135. The discriminating and countervailing duties of the United States, as far as they affect Norwegian commerce, are discontinued on principles of reciprocity by proclamation of the President, with retrospective action to refund any duties collected against the provisions in the case: *C's cir. 10th November*, 1821; V. 2, p. 157.

As to Oldenburg: Equalization established:

1136. All countervailing duties, so far as they affect the commerce of the Dukedom of Oldenburg, are discontinued by the authorized proclamation of the President: *C's cir. 29th January*, 1822; V. 2, pp. 159, 161.

[*Same subject.*]

1137. Another proclamation respecting the discontinuance of discriminating duties, so far as they affect the Dukedom of Oldenburg, is made by President Jackson: *C's cir. 5th November*, 1830; V. 3, pp. 99, 107.

—said equalization is rescinded.

1138. Certain acts and proclamations to the contrary notwithstanding, "some doubts being entertained" respecting the language used in the *proviso* of the act of the 31st May, 1830, &c., Collectors are required to *exact* on vessels of the Dukedom of Oldenburg (and certain other countries mentioned) such duties as would have been *exacted* if the said act had not been passed; and that a separate account be kept of the same: *C's cir. 9th April*, 1831; V. 3, p. 149.

As to France: $18 per ton, with benefit of equalization when she will:

1139. The discriminating duties on French vessels entering American ports after the 1st July, 1820, were fixed at $18 per ton and 50 cents per ton as Light money by the act of 15th May, 1820, without withdrawing from France the benefit of the law of the 3d March,

1815, repealing, conditionally, all alien or discriminating duties, whenever she shall reciprocate those provisions: *C's cir. 5th June*, 1820; V. 2, p. 95.

1140. By the Commercial Convention with France of the 24th June, 1822, the discriminating duties between American and French vessels, their cargoes, (consisting of the produce or manufactures of France,) and discriminating port charges, are abolished: *S's cir. 1st July*, 1822; V. 2, p. 132. —equalization by Convention of 1822.

1141. By the 3d article of the aforesaid Convention, no discriminating duty shall be levied upon articles of French production or manufacture, imported for transit or re-exportation; but, by way of precaution, such duties shall be secured, to be collected in the event that the goods be not re-exported: *S's cir. 1st July*, 1822; V. 2, p. 132. [*Same subject.*]

1142. The said Convention of the 24th June, 1822, repealing the discriminating duties between the two countries, with the circular of the Secretary of the Treasury of the 1st July aforesaid, and the President's proclamation on the said Convention, are adverted to; and detailed instructions are given for carrying them into effect: *C's cir. 14th September*, 1822; V. 2, p. 200. [*Same subject.*]

1143. Instructions are given for keeping a separate account of "specific discriminating duties on French goods, imported in French vessels," in accordance with the commercial Convention between France and the United States: *C's cir. 14th November*, 1822; V. 2, p. 201. [*Same subject.*]

1144. The instructions of the 14th September last, for carrying into effect the reciprocal repeal of discriminating duties between France and the United States, are deemed sufficient for the present: *C's cir. 17th March*, 1823; V. 2, p. 242. [*Same subject.*]

1145. The discriminating duties which have been received before the 24th June, 1822, by virtue of the act of the 15th May, 1820, are required to be refunded, pursuant to the Convention of the former date, and the act of the 3d instant to carry that Convention into effect: *S's cir. 25th March*, 1823; V. 2, p. 137. [*Same subject.*]

1146. It having been discovered that our Convention with France, while repealing the discriminating duties between the two countries, has actually increased them in some respects, a *mutual* construction has been concurred in, that whenever such increase occurs no more than the old discriminating duty of 10 per cent. on such goods shall be collected by either: *S's cir. 12th May*, 1823; V. 2, p. 139. [*Same subject.*]

1147. In pursuance of the Convention with France, her produce and manufactures are not now liable to more than one-half of the discriminating duty of $3 75 per ton of merchandise provided for in that Convention: *C's cir. 15th August*, 1826; V. 2, p. 449. [*Same subject.*]

1148. French vessels, laden in France with the produce of that country, may touch at her colonial ports, unlade part of their cargo, and arrive in the United States with the balance of their cargo, without forfeiting the benefit of the Convention of the 24th June, 1822; or, [*Same subject.*]

they may *touch* at the ports of a third Power, on their way to the United States, without forfeiting the benefits of said Convention: *C's cir. 12th April*, 1827; V. 2. p. 460.

[*Same subject.*] 1149. An explanation is given of the provisions of said Convention of 24th June, 1822, affecting imposts, tonnage, and light money to be levied on French vessels laden in France, with produce or manufactures of France, proceeding to Martinique or Guadaloupe, unlading part of their cargo, then filling up with produce of those islands, and thence arriving in the United States, viz: the vessels are liable to tonnage and light money, each, 50 cents per ton; but the goods laden either in France or in those islands, are entitled to entry at domestic rates of duty: *C's cir. 26th January*, 1829, V. 3, p. 5.

[*Same subject.*] 1150. Certain French vessels direct from the ports of Moule and Grand Bourg, and laden with the products or manufactures of either of those isles, are to be admitted into American ports on payment of the American rates of duty: *C's cir. 9th February*, 1829; V. 3, p. 7.

[*Same subject.* 1151. According to information from the Secretary of State, French vessels are decided to be *not* liable to the discriminating duties contemplated by the *proviso* of the 1st section of the Navigation act of the 1st March, 1817: *C's cir. 25th June*, 1830; V. 3, p. 64.

[*Same subject.* 1152. The same instructions and decisions as those given in the circular of the 26th January, 1829, respecting French vessels touching at Martinique and Guadaloupe, are repeated, without reference to that circular: *C's cir. 15th November*, 1830; V. 3, p. 88.

(*Convention of indemnity.*) 1153. (In pursuance of a resolution of Congress of the 3d March, 1837, authorizing a correction of a clerical error of $10,000, in the award of the commissioners under the Convention with France of the 4th July, 1831, for indemnity of French spoliations on American commerce, the Secretary of the Treasury gives notice thereof to claimants interested: *S's cir. 27th March*, 1837; V. 3, p. 128.)

As to Denmark: Equalization is established. 1154. The Secretary of the Treasury transmits to Collectors a copy of "a Convention of friendship, commerce, and navigation, between the United States and the Kingdom of Denmark," establishing reciprocity and equalization of duties: *S's cir. 25th October*, 1826; V. 2, p. 166.

As to Colombia: Equalization is established. 1155. The Secretary of the Treasury transmits to Collectors a copy of "a Convention of peace, amity, navigation, and commerce, between the United States and the Republic of Colombia," establishing reciprocity and equalization of duties: *S's cir. 18th August*, 1825; V. 2, p. 150.

As to Central America: Equalization is established. 1156. The Secretary of the Treasury transmits to Collectors a copy of "a convention of peace, amity, commerce, and navigation, between the United States and the Federation of Central America," establishing reciprocity and equalization of duties: *S's cir. 8th November*, 1826; V. 2, p. 169.

As to Brazil and Prussia: Discriminating duties abolished. 1157. Discriminating Impost and Tonnage duties between the United States and Brazil (and Prussia) are, by treaty stipulations, reciprocally abolished for a definite period of 12

years, and to continue thereafter abolished, subject to revocation upon due notice: *C's cir. 18th October*, 1830; V. 3, p. 85.

As to Brazil and Prussia: Discriminating duties abolished.

1158. A full list is given (65) of all foreign nations whose vessels are entitled to entry at conventional rates of impost and tonnage duties, and which, with certain exceptions, will be exempt from the payment of tonnage after the 1st April, 1831; together with a list of the authorities and their dates, by which the said reciprocal arrangements and exceptions are made: *C's cir. 15th November*, 1830; V. 3, pp. 93 to 97.

A full list of nations abolishing alien duties with the U. States.

(65.) There will doubtless be a convenience in finding the aforesaid list transcribed here, arranged under three heads, as in the above circular, with the authorities annexed at the end of each item, as follows:

I. "As to Tonnage Duties"—from which certain foreign vessels are exempt, and under what authorities, viz:

Vessels of Great Britain, from His Britannic Majesty's territories in Europe, or from any other foreign port or place: *Convention with Great Britain of the 3d July*, 1815.

Ditto—of Great Britain, coming from the British islands, provinces, and colonies on or near the North American continent, and north or east of the United States: *President's Proclamation of the 5th October*, 1830, *and act of Congress*, 29*th May*, 1830.

Ditto—of the Netherlands, from whatever port or place arriving: *Act of Congress*, 7*th January*, 1824.

Ditto—of the Imperial Hanseatic cities of Lubec, Bremen, and Hamburg: *Treaty of 20th December*, 1827.

Ditto—of Brazil: *Treaty of the 12th December*, 1828.

Ditto—of the Kingdom of Prussia: *Treaty of the 1st May*, 1828.

Ditto—of Russia: *Act of Congress*, 7*th January*, 1824.

Ditto—of Sweden and Norway, and the island of St. Bartholomew: *Treaty of 4th July*, 1827.

Ditto—of the Dukedom of Oldenburg: *President's Proclamation of 18th September*, 1830.

Ditto—of the Kingdom of Sardinia: *Act of Congress*, 7*th January*, 1827.

Ditto—of Central America: *Treaty of the 5th December*, 1825.

Ditto—of the Dominions of the Pope: *President's Proclamation of 7th June*, 1827.

Ditto—of Austria: *President's Proclamation of 3d June*, 1825.

Ditto—of the Republic of Colombia: *Treaty of 3d October*, 1824.

Ditto—of the Kingdom of Hanover: *President's Proclamation of 1st July*, 1828.

Ditto—of France, coming directly from the islands of Martinique and Guadaloupe, and the ports of Moule and Grand Bourg, and laden with articles the produce of those islands: *Act of Congress*, 9*th May*, 1828, *and President's* decision *under it.* See circular of the 9th February, 1829.

Ditto—of Spain, only on entry in the ports of Pensacola and St. Augustine, and when laden with Spanish produce, and coming directly from ports in Spain or her colonies, until the 22d May, 1833: *Treaty of 22d February*, 1819, *article* 15.

II. As to Impost Duties.—1st. *In vessels of what nations, the cargoes—whether consisting of the produce or manufacture of their country, or of any other country—are entitled to entry at the domestic or American rates of duty, and under what authority, viz:*

In vessels of the Kingdom of Denmark: *Treaty of the 26th April*, 1826.

Ditto—of Central America: *Treaty of the 5th December*, 1825

Ditto—of the Republic of Colombia: *Treaty of 3d October*, 1824.

Ditto—of Sweden and Norway, and the island of St. Bartholomew: *Treaty of 4th July*, 1827.

Ditto—of the Hanseatic cities of Lubec, Bremen, and Hamburg: *Treaty of 20th December*, 1827.

Ditto—of Brazil: *Treaty of 12th December*, 1828.

Ditto—of Austria: *Proclamation of the President of 3d June*, 1829.

Ditto—of Prussia: *Treaty of the 1st May*, 1828.

Ditto—of the Dukedom of Oldenburg: *President's Proclamation of 18th September*, 1830.

III. As to Impost Duties.—2d. *In vessels of what nations,* only, *the cargoes—consisting of the produce or manufacture* of their country—*are entitled to entry at the domestic or American rates of duty, and under what authority, viz:*

In vessels of Great Britain, articles of the growth, produce, or manufacture of His Britannic Majesty's territories in Europe: *Convention with Great Britain, 3d July*, 1815.

Ditto—of Great Britain, coming from the British islands, provinces, and colonies on or near the North American continent, north or east of the United States, being laden with the produce of said colonies or of Great Britain: *Proclamation of the President of 5th October*, 1830, *and act of Congress of 29th May*, 1830; *also, Convention of 3d July*, 1815, *and Treasury Instructions of 6th October*, 1830.

As to the Barbary Powers:

1159. The state of our commercial relations with the Barbary Powers of Morocco, Algiers, Tripoli, and Tunis, is, according to treaty stipulations, "put on the same footing with that of the most favored nations:" *C's cir. 15th November*, 1830; V. 3, p. 97.

—exceptions as to tonnage duties on vessels of several nations being still demandable.

1160. (Certain acts and proclamations to the contrary notwithstanding, "some doubts being entertained" respecting the language used in the *proviso* of the act of the 31st May, 1830, &c., Collectors of the Customs are required to exact, on the vessels of the Netherlands, of Russia, of Oldenburg, of Sardinia, of the Papal Dominions, of Hanover, and certain French vessels, such tonnage duties as would have been *exacted* if the said act had not been passed; and that a separate account be kept of the same respectively: *C's cir. 9th April*, 1831; V. 3, p. 149.

As to Sardinia:—equalization is established.

1161. Discriminating duties on the tonnage and the cargoes of Sardinian vessels are discontinued, and those collected since the 1st April, 1831, are ordered to be refunded: *C's cir. 9th November*, 1831; V. 3, p. 195.

As to Austria:—partially, respecting Teas.

1162. A partial instruction as to Austria requires that Collectors charge on Teas of all kinds, imported in Austrian vessels, only the same rates of duty as if imported in vessels of the United States: *C's cir. 9th January*, 1833; V. 3, p. 255.

As to Spain:—tonnage equalized:

1163. It appears, "by information from the Department of State," that the tonnage duty paid by American vessels in the ports of Spain on the 20th October, 1817, was only 5 cents per ton—the Collectors are therefore instructed, in conformity with the 1st section of the act of 13th July, 1832, concerning tonnage duties on Spanish vessels, to levy a like duty on Spanish vessels, and no more, under regulations herein prescribed, and to refund the excess of duties received since the passage of said act: *S's cir. 15th October*, 1832; V. 2, p. 296.

—exceptions in regard to the ports of Cuba:

1164. The information from the American Consul at Havana that $1 50 per ton is levied on foreign vessels (ours among the rest) in the ports of Cuba, the Collectors are directed to levy the like tonnage on vessels of Spain coming from the ports of Cuba: *S's cir. 8th November*, 1832; V. 2, p. 300.

—peculiar regulations for discriminating duties, on the *clearance* of vessels for Cuba or

1165. In pursuance of the act of the 30th June last, "concerning tonnage duties on Spanish vessels," a tabular statement is transmitted to Collectors, showing the rates of discriminating duties levied in the Island of Cuba, and of Porto Rico, on goods exported there-

---

Ditto—of Spain, only in the ports of Pensacola and St. Augustine, until the 22d May, 1833: *Treaty with Spain of the 22d February, 1819, 15th article.*

Ditto—of the Netherlands: *Act of Congress, 7th January*, 1824.

Ditto—of Sardinia: *Act of Congress, 7th January*, 1824.

Ditto—of Russia: *Act of Congress, 7th January*, 1824.

Ditto—of France: *Treaty or Convention of 24th June*, 1822.

Ditto—of France, when coming from the islands of Martinique and Guadaloupe, and Moule and Grand Bourg: *Act of 9th May, 1828, and President's decision, cir. 9th February*, 1829.

Ditto—of the Kingdom of Hanover: *President's Proclamation, 1st July*, 1828.

Ditto—of the Papal Dominions: *President's Proclamation of 7th June*, 1827.

To the above list might have been added the Barbary Powers, whose commerce with the United States is placed, by "treaty stipulations," "on the footing of that of the most favored nations," as is stated in the text or body of the same circular from which the list is extracted.

from to the United States in American vessels, over and above the rates on the same articles brought therefrom in Spanish vessels; also, a statement of the rates of additional tonnage duty to be exacted of said Spanish vessels clearing from the United States for any port in said Islands; and to guard against evasions of said tonnage duty by Spanish vessels clearing under pretence of other destination, but actually intending to make a port in either of those Islands, a *form* of a bond is transmitted, guarantying such other destination; and a *form* of a CERTIFICATE of American Consuls at such other ports, "that said goods have been bona fide landed thereat, without intention to reship for any port in said Islands:" *S's cir. 23d February*, 1835; V. 3, pp. 60 to 72.

Porto Rico, instead of entry from, &c., corresponding with their policy in the same.

1166. The Secretary of the Treasury informs Collectors of the proclamation of the President, issued the 8th April, 1835, discontinuing the collection of discriminating duties on imports and tonnage, so far as respects the vessels of the Grand Dutchy of Mecklenburg Schwerin—to take effect from the 15th April, 1835: *S's cir. 20th June*, 1836; V. 3, p. 96.

AS TO THE DUTCHY OF MECKLENBURG :—equalization is established.

1167. The Treaty of Amity, Commerce, and Navigation, between the United States and Mexico, not having been carried into effect, the duties on the imports and tonnage of Mexican vessels must continue to be collected as heretofore: *C's cir. 14th September*, 1832; V. 3, p. 237.

AS TO MEXICO :—discriminating duties are continued:

1168. Mexico having abolished her countervailing or discriminating tonnage duties on vessels of the United States since the 5th April, 1832, (the date of Treaty,) the same are discontinued, by proclamation of the President, as to Mexican vessels entering the ports of the United States: *C's cir. 29th January*, 1833; V. 3, p. 257.

—discriminating tonnage is abolished:

1169. All discriminating or alien tonnage received from Mexican vessels since the 5th April, 1832, is to be refunded, by order of the Secretary of the Treasury: *C's cir. 6th February*, 1833; V. 3, p. 259.

—and to be refunded:

1170. The aforesaid instructions to refund the alien tonnage received or collected from Mexican vessels are repeated with great exactness: *C's cir. 7th March*, 1833; V. 3, p. 362.

[*Same subject.*]

1171. The aforesaid instructions are rescinded by order of the President, and the collection of discriminating duties on the tonnage of Mexican vessels is again resumed, (without stating why, viz., that the treaty in that regard had been suspended for six years): *C's cir. 12th March*, 1834; V. 3, p. 447.

—alien duties reinstated:

1172. The 5th and 6th articles of the treaty with Mexico ratified and exchanged on the 5th April, 1832, which were suspended for six years, are now revived, placing the commerce between the two Republics on the footing of reciprocity: *C's cir. 2d February*, 1838; V. 3, p. 595.

—again abolished.

1173. The aforesaid 5th and 6th articles of the Treaty with Mexico, establishing reciprocal commercial relations between that country and the United States, are decided to be equally applicable to our commerce with Texas: *C's cir. 17th February*, 1838; V. 3, p. 597.

AS TO TEXAS:—follows the arrangement with Mexico, [and sinks recognition]:

1174. Alien duties being exacted on American vessels and cargoes in the ports of Texas, Collectors are required to exact alien duties on Texan vessels, according to the acts of 20th

—alien duties resumed—following Texan exactions.

—alien duties resumed—following Texan exactions.

July, 1790, section 1, 27th March, 1814, section 6, and 30th August, 1842, section 11: *S's cir. 12th December*, 1843; V. 3, p. 335.

As to New Grenada, Ecuador, and Venezuela, formerly Colombian Federation:—alien duties on the former only.

1175. The reciprocity stipulations between the United States and Colombia having expired by limitation, and that Republic having separated into three independent States, a new Treaty has been formed with Venezuela—the former convention is observed by Ecuador—but, in regard to New Grenada, the old discriminating duties are to be exacted: *S's cir. 14th July*, 1837; V. 3, p. 143.

As to the Kingdom of Muscat:—alien duties abolished.

1176. Respecting our reciprocal commercial relations established with the Kingdom of Muscat and its dependencies, reference is made to the proclamation of the President of the 24th June, 1837: *C's cir. 17th February*, 1838; V. 3, p. 597.

As to Siam:—alien duties abolished.

1177. For the like reciprocal relations with the Kingdom of Siam, reference is also made to the aforesaid proclamation of the President of the 24th June, 1837: *C's cir. 17th February*, 1838; V. 3, p. 597.

As to Greece:—alien tonnage duties abolished.

1178. Collectors are informed that by proclamation of the President, of the 14th June last, the foreign or alien tonnage duties upon the vessels of the Kingdom of Greece were required to cease on that day: *C's cir. 16th October*, 1837; V. 3, p. 151.

[*Same subject.*]

1179. For the reciprocal commercial relations established with the Kingdom of Greece, reference is made to the proclamation of the President of the 14th June, 1837, discontinuing the collection of alien tonnage on Greek vessels after that date: *C's cir. 17th February*, 1838; V. 3, p. 597.

As to Portugal:—alien duties continued:

1180. Collectors are informed that, by proclamation of the President of the 11th October current, satisfactory evidence having been received by him of the *continuance* to levy alien duties on American vessels in the ports of Portugal, the same are required to be levied on the vessels of Portugal arriving in American ports: *S's cir. 16th October*, 1837; V. 3, p. 151.

—instruction repeated.

1181. The proclamation of the President of the 11th October, 1837, declares, that the duties payable by vessels of Portugal arriving in ports of the United States prior to the 25th May, 1832, are, from the date of the proclamation, to be again levied: *C's cir. 17th February*, 1838; V. 3, p. 597.

Comparative abstracts—showing three classes of impost revenue, one by American and two by Foreign vessels.

1182. (The *ad valorem duties*, and the *specific duties*, levied quarterly on goods imported in American vessels, are required to be exhibited in separate abstracts; also, the *ad valorem duties* and the *specific duties*, levied quarterly on goods imported in Foreign vessels paying *alien* rates, are required to be exhibited in two separate abstracts; and the *ad valorem duties* and the *specific duties*, levied quarterly on goods imported in Foreign vessels paying American rates, are required to be exhibited in two corresponding abstracts, to accompany quarterly returns for settlement: *S's cir. 13th March*, 1834; V. 3, p. 449.)

CHAPTER IV.

THE SYSTEM OF INCIDENTAL REVENUE, DERIVED FROM VARIOUS SOURCES, AS RECOVERED BY SUIT. (66.)

SECTION 1. Of instructions to Collectors, District Attorneys, Marshals, and Clerks of United States Courts, as to their duties in matters and proceedings appertaining to the institution, conduct, and final issue, of suits in which the United States is a party, or interested; and to Commissioners of Insolvent Debtors of the United States.

SECTION 2. Of Frauds on the Revenue, liable to suit by seizure, libel, &c., with occasional remissions thereof, &c: and quarterly returns of fines, penalties, and forfeitures, and the distributions of the same.

SECTION 3. Of Custom-house Bonds put in suit, or liable to be put in suit, and returns thereof respectively—embracing duty bonds, export bonds, bonds of masters of vessels, bonds of owners of vessels, bonds of collectors, bonds of deputy collectors, &c.

SECTION 4. Of Treasury transcripts of accounts for suit—consisting of statements made by the First Comptroller, by the Second Comptroller, and by the Register of the Treasury, of balances due on account of individuals or corporations, &c., on the books of the Treasury—severally addressed to the Solicitor of the Treasury.

SECTION 1.

Of Instructions to Collectors, District Attorneys, Marshals, and Clerks of United States Courts, as to their duties in matters and proceedings appertaining to the institution, conduct, and final issue, of suits in which the United States are a party, or interested; and to Commissioners of Insolvent Debtors of the United States.

DEBTS DUE TO THE UNITED STATES—title to priority of payment.

1183. In relation to debts due to the United States, the decision of the Supreme Court of the United States, in February, 1815, is—"that the United States are entitled to *priority* of *payments* in all cases of bankruptcy or insolvency, in pursuance of the 5th section of the act of 3d March, 1797," to provide more effectually for the settlement of accounts: *C's cir. 9th March*, 1805; V. 1, p. 229.

(66.) By the act to establish the Treasury Department, passed on the 2d September, 1789, among the functions imposed on the Comptroller of the Treasury, it was made his duty "to provide for the regular and punctual payment of all moneys which may be *collected*, and to direct *prosecutions* for all *delinquencies* of officers of the Revenue, and for *Debts* that are, or shall be, due to the United States." By the act of the 15th May, 1820, the office of "Agent of the Treasury," to direct *prosecutions* for debts due to the United States, was established; and said office was, for the time being, conferred by the President on the Comptroller: but, at the instance of the Comptroller, shortly afterwards, he was relieved of it, and it was transferred to the 5th Auditor of the Treasury; in which capacity the said Auditor officiated, until the act of the 29th May, 1830, provided for the appointment of a Solicitor of the Treasury, whereby the office of Agent of the Treasury was superseded. Anterior to the latter period, nearly all the instructions of the Comptroller or the Secretary of the Treasury, on the prosecution of claims in law and equity, relate to the recovery of duty bonds, and other liabilities accruing under the Custom-house establishments—for the details of which, see the 3d section of this Chapter, and letter (c) in the 8th section of Chapter III, Nos. 919 to 979. But since the creation of the Solicitor's office, the instructions in relation to the prosecution of all claims in law and equity in the courts of the United States, in which the Government is a party or interested, have emanated from that office, and consequently were not embraced in the purpose of this compilation, however properly constituting a part of the Revenue system. Nevertheless, abstracts of a few of the principal of those instructions are here inserted, as being indispensable to elucidate the measures adopted for the recovery of this branch of Incidental Revenue. The foregoing statement will, in some degree, account for the meagerness of the instructions noted in this section.

Degrees of accountability of obligors under revenue laws.

1184. The opinion of Judge Story, delivered in the case of the United States against Theodore Lyman, comprises many important principles in relation to debts incurred to the United States under our Revenue Laws, viz:—1. "*Debt lies in favor of the United States, against the importer, for duties due on goods imported:*—the right to duties accrues by the importation with an *intent* to unlade; and, immediately upon the importation, the duties become a personal charge and debt on the importer: a bond taken at the Custom-house to secure the duties due by the importer is not an extinguishment of the debt so accruing, but merely collateral security for its payment. 2d. *No person but the owner or consignee, or, in case of his sickness or absence, his agent or factor, is by revenue laws entitled to enter and bond goods at the Custom-house:* a subpurchaser, after importation, has no such right; the collector has no authority to receive the bond of any person as security for the payment of duties, except such person be legally entitled to enter them. 3d. *Debt lies against the importer for duties on smuggled goods:*—So, *where, by mistake or accident, or fraud, no bond is given to secure them:*—So, *where short duties only have been paid:*—An information of debt, or an information in the nature of a "bill of discovery and account," is a proper remedy for the United States in such cases. 4th. *In what cases the taking of a higher security operates as an extinguisher of a debt;* and, *in what cases not.* Where such security is given by the debtor, *prima facie* the law *presumes it intended as an extinguishment of the debt. Aliter* when it is the bond of a third person. 5th. *A debt accruing by statute*, though a specialty, *is not of so high a dignity as a bond:*" *C's cir. 27th September*, 1819; V. 2, p. 56.

Agency of the Treasury, for the direction of suits, &c., transferred.

1185. The Comptroller informs Collectors, District Attorneys, and Officers of the United States Courts, that the office of "Agent of the Treasury" is now transferred, by the President, to the Fifth Auditor, to take effect from and after the 1st July next: *C's cir. 13th June*, 1821; V. 2, p. 131.

[*Same subject.*]

1186. The subject of the transfer of the agency of the Treasury from the Comptroller to the Fifth Auditor is repeated: *C's cir. 13th July*, 1821; V. 2, p. 133.

Office of Solicitor announced, with instructions to Collectors, Attorneys, Marshals, &c.

1187. (The office of Solicitor of the Treasury was substituted for that of Agent of the Treasury, with a more systematic organization and detail of duties, by the "act of the 29th May, 1830, providing for the appointment of a Solicitor of the Treasury," a copy of which act is, (by the Solicitor so appointed,) transmitted to Collectors of the Customs, District Attorneys, Marshals, and Clerks of the Courts, with rules and regulations for their government, in the new official relations so established between them and said office: *Solicitor's cir. 27th July*, 1830.)

Suits delayed or suspended, in consequence of fire in New York.

1188. (In consequence of the letter of the Secretary of the Treasury to the Collector of New York, of the 8th instant, authorizing a stay of suits for duties on account of the late disastrous fire, the Solicitor of the Treasury instructs the attorney for that district to exercise a salutary discretion, under specific rules and regulations, to *delay suits*, and to *suspend suits*, generally: *Solicitor's cir. 15th May*, 1837, (*C's cirs. Vol. 3*, p. 132.)

—explains the foregoing.

1189. (The Solicitor, in answer to certain inquiries, explains the points in the foregoing instructions (of the 15th May, 1837,) in relation to the extension of indulgence on duty bonds: *Solicitor's cir. 30th May*, 1837.

Suits for recovery of claims—their prosecution and settlement.

1190. (The Solicitor gives instructions to District Attorneys, Marshals, Clerks of United States Courts, and to Collectors of the Customs, relative to all the gradations preparatory to instituting suits for the recovery of claims or debts due to the United States, their prosecution and settlement: *Solicitor's cir. 1st May*, 1839.)

Property set off for debts to the United States.

1191. The Comptroller requests information from certain Collectors respecting lands and other property set off to satisfy debts due to the United States, or bid in in certain cases—to be arranged according to form transmitted: *C's cir. 15th September*, 1834; V. 3, p. 491.

To Commissioners of Insolvent Debtors of the United States, and to District Attorneys—instructions, &c.

1192. In pursuance of the act of 2d March, 1837, to extend for a longer period the several acts for the relief of insolvent debtors of the United States," the Secretary of the Treasury recalls the attention of District Attorneys and the Commissioners of Insolvent Debtors to the instructions on the subject, dated 8th July, 1834, (not in this collection,) (67) requiring all the facts connected with applications for relief to be laid before him: *S's cir. 16th March*, 1837; V. 3, p. 124.

(67.) The two following circulars having been restored since this Synopsis was prepared, are inserted in full here, to insure their preservation, being as valuable as they are rare:

"TREASURY DEPARTMENT, *July 8th*, 1834.

"SIR: It will be perceived that the Commissioners of Insolvency, appointed in pursuance of the act of Congress of March 2d, 1831, for the relief of certain insolvent debtors of the United States, revived and amended by the act approved on the seventh day of June, 1834, are required, before they enter upon the duties of their appointment, to take an oath or affirmation before one of the Justices of the Supreme Court, or before any Judge of a District Court of the United States, that they will faithfully execute the trust committed to them: you will, therefore, be pleased to take the oath or affirmation as aforesaid, and forward a certificate thereof to the Treasury Department; and, as soon thereafter as may be convenient, make the necessary arrangements for entering on your duties as required by law.

"You will observe that the compensation allowed each Commissioner is five dollars for each day he shall be actually employed, and that a report must be made, under oath or affirmation, of the time actually occupied in the investigation of each case, and the amount received from the applicant. The Commissioners will, therefore, cause a journal to be kept of their proceedings, shewing the attendance or absence of each at their respective sessions, and the time employed in each investigation, as near as practicable, and of all other particulars which may be necessary to a clear understanding of the proper charges for the compensation of the Commissioners, and the distribution of the expenses among the several applicants. When the Commissioners are occupied in the investigation of more than one case on the same day, an entry shall be made on their journal, shewing the proportion of time spent on each; and the whole of the daily expense incurred for compensation to the Commissioners, not to exceed fifteen dollars, will be distributed accordingly among such applicants. When but one case is examined, the whole daily expense will, of course, be taxed on the applicant in such case. From the data thus prepared, the proper expense will be charged to each petitioner.

"Each applicant may be charged a sum, not to exceed two dollars a day, for the time his case is under examination, to be applied to the payment of contingent expenses; and if, at the end of the year, the sum thus paid shall be found to exceed the amount of contingent expenses authorized by law, the surplus shall be repaid to the applicants pro rata. The allowance for contingent expenses being limited to two dollars a day, *and this being the only fund for the same*, arrangements must be made not to exceed this sum.

"With a view to avoid uncertainty as to the payment of costs, the Commissioners, at their discretion, may require security from any petitioner, that the costs shall be duly paid as soon as the report is completed.

"No provision being made for a Secretary, the labor of keeping the minutes, and making fair copies of the proceedings and documents, will devolve upon the Commissioners; for which purpose they will make such arrangements among themselves as may be convenient.

"The presence of a majority of the Commissioners will be sufficient, provided all have had due notice of the meeting or meetings held in the case, and opportunity to attend, and that those constituting the majority have all been present at every stage of the proceedings.

"It may be proper to establish and give public notice of the hours of business, which ought not to be less than six hours for each day, that being the usual time for official business.

"In making the examination into the transactions of the applicants, you will inquire minutely into the matters referred to in the 3d section of the act aforesaid, approved March 2d, 1831, viz: the time when the debtor first became insolvent; when he made his insolvency known to his creditors; the causes thereof, and the amount of the same; what estate, real and personal, he owned at the time of such insolvency, and the manner in which it has been disposed of—that is to say, what sums have been paid to his said creditors, or other persons; and what estate or property, if any, owned at the time of his becoming insolvent, or which he has since acquired a right to, has been conveyed to any other person, with intent to be applied, directly or indirectly, to the benefit of himself or family. You will also specially inquire into the matters referred to in the fourth section of the act of March 2d, 1831, aforesaid, which may not have been embraced in the

Acts revived—with former instructions, &c.

1193. The Commissioners of Insolvent Debtors, and District Attorneys, are informed of the revival and extension of the acts for the relief of insolvent debtors of the United States; and their attention is called to the instructions heretofore given on the subject, [of which there are no others in this collection]: *S's cir. 1st June*, 1840; V. 3, p. 226.

---

inquiries directed in the 3d section thereof, viz: What portion of his debt due to the United States the applicant is able to pay; whether he has done any act fraudulently to deprive the United States of their legal priority; or committed any fraud, or made any conveyance of his estate, real or personal, in trust for himself, with intent to defraud the United States, or whereby to expect any benefit to himself or family; and, also, into any and every transaction in relation to such applicants, and the disposition of any property held or owned by them, before or since their insolvency, which may tend to disclose the true character of their indebtedness, and subsequent conduct in regard to the same. You will also inquire as to the matters embraced in section 3d, of the act of July 14th, 1832, in addition to the aforesaid act of March 2d, 1831, that is to say, whether the sureties of such applicants are unable to pay his debt to the United States, and entitled to the provisions of the act in like manner as the principal debtor, or are willing to file with the Secretary of the Treasury their consent in writing to his discharge. When the applicant is a surety, you will make the inquiries embraced in the said 3d section as to his co-sureties. You will also inquire as to the matters contained in section 2d, of the act of the 7th day of June, 1834, to revive and amend the aforesaid acts, viz: Whether the surety or co-surety of any debtor, who may apply for the benefit of the said acts, be dead and represented; and, if so, whether the consent of his legal representatives can be obtained to his discharge; or whether such surety or co-surety be absent in parts unknown; and whether the estate of such deceased or absent surety or co-surety be insufficient to pay the debt due to the United States.

"You will make report in writing, to the Department, of the result of your examination in every case; and it is considered necessary to a full understanding of the facts upon which the decision thereof must be made, that all questions put to the witnesses, and their answers, should be taken down in writing, and forwarded with the report; and likewise copies, duly certified, of all material documents and papers produced or referred to in the investigation of the case.

"I am, sir, very respectfully, your obedient servant,

"———— ————, *Secretary of the Treasury.*

"To ————, Esqr., *Commissioner of Insolvency.*"

"TREASURY DEPARTMENT, *July 19th*, 1834.

"SIR: I transmit herewith copies of the act of Congress, passed 2d March, 1831, 'for the relief of certain insolvent debtors of the United States,' of the act of July 14th, 1832, in addition thereto, and of the act of June 7th, 1834, to revive and amend these acts. To the act of March 2d, 1831, I would refer you, as prescribing certain duties to be by you performed. These duties are so clearly to be inferred from the tenor of this act that no special instruction is deemed necessary in regard to them, further than may be collected from the Instructions given to the Commissioners of Insolvency, (a copy whereof is enclosed,) as to the matters to be by them investigated and embraced in their reports. You will, of course, use your best exertions to discover every fact in relation to the transactions of the applicants, so far as may be proper and necessary to protect the interests of the United States.

"You will cause to be prepared an accurate statement of the debt or debts due from each applicant, whose case shall be transmitted to you, to be laid before the Commissioners of Insolvency, specifying, particularly, the amount of each debt, and, if on Custom-house or the class of official bonds contemplated by the 1st section of the said act of March 2d, 1831, the date of the obligation, when due, and the names of the co-obligors; also, the time when judgment was rendered, and all the subsequent proceedings thereon. This statement you will please to hand to the Commissioners, that it may be annexed to their report on the case.

"As there is some doubt of the power of the Commissioners to compel the attendance of witnesses, and no provision is made for paying their expenses, it may be presumed that Congress intended that applicants for discharge should be responsible for procuring the attendance of witnesses, and also for the expenses incurred thereby. You will, therefore, issue subpœnas, in the name of the Commissioners, for such witnesses as may be deemed necessary, either by yourself, the Commissioners, or the applicants, to be delivered to the applicants in their respective cases, and notice may be given to the witnesses, and their attendance procured with the least practicable expense to the applicants. In case of the absence of a witness at too great a distance to be summoned with convenience, you may agree with the applicant to take the deposition of such witness by commission, or in any manner that may be most convenient: but if it should happen that the applicant shall fail to procure the attendance, or obtain the deposition as aforesaid, of any witness deemed by you or the Commissioners to be material, you will request the proceedings in such case to be suspended, and the facts to be reported to this Department.

"It may be proper to call your attention to the important provisions of the 4th section of the aforesaid act of June 7th, 1834, in regard to the entry of satisfaction on judgments against insolvent debtors of the United States, discharged by virtue of the said acts, or of any other and former acts of Congress; in all proceedings for which purpose vigilance would seem to be especially necessary on your part to guard the public interest.

"Should the Commissioners have occasion to meet at any time when other duties will prevent your attendance, it will be proper for you to depute an attorney to attend them in your stead.

"I am, sir, very respectfully, your obedient servant,

"———— ————, *Secretary of the Treasury.*

"To ———— ————, Esq., *District Attorney of the United States.*"

1194. On transmitting herewith a recent act reviving former ones in relation to Insolvent Debtors of the United States—the instructions heretofore given for their observance by the Commissioners and District Attorneys are renewed likewise; *S's cir. 15th April*, 1843; V. 3, p. 302. — Acts and instructions again revived.

SECTION 2.

Of Frauds on the Revenue, liable to suit by seizure, libel, &c.—and Quarterly returns of Fines, Penalties, and Forfeitures, and of the distributions of the proceeds thereof.

1195. ("When any information is obtained by this department relative to practices injurious to the Revenue, I consider it my duty (says the Comptroller) to communicate such information to the officers of the Customs, for their government, should similar cases present at their respective ports:" *C's cir. 5th June*, 1820; V. 2, p. 93.) — FRAUDS LIABLE TO PROSECUTION—notifications of:

1196. A fraud being perpetrated by the Captain of the sloop Lurana, of Washington, North Carolina, in retaining her certificate of registry, after she had been sold in Hispaniola, manifestly for illicit purposes of defrauding the Revenue, &c.—Collectors are instructed to seize and institute proceedings against her, on arrival in any port: *S's cir. 5th August*, 1791; V. 1, p. 93. — —in retaining register, after sale of vessel:

1197. Collectors are notified of frauds attempted on the Revenue, in evading the duties on Cotton of Foreign growth, by importing Spanish Cotton from New Orleans as Cotton of American growth: *C's cir. 31st August*, 1801; V. 1, p. 205. — —in smuggling Spanish cotton:

1198. The Consul at Bourdeaux states, that the papers of the ship Easter, formerly of New York, were obtained from him by fraudulent pretences: *S's cir. 27th March*, 1805; V. 1, p. 236. — —in obtaining ship papers from Consul:

1199. Frauds are alleged to be practised in the exportation of Salted Fish from North Carolina, in barrels of bad quality, carelessly packed, and in diminished quantity to each barrel: *S's cir. 9th October*, 1806; V. 1, p. 245. — —in the exportation of pickled Fish:

1200. Collectors are admonished to be vigilant in detecting and defeating Frauds alleged to be in contemplation in London, to evade the act prohibiting the importation of certain goods, by making false invoices: *C's cir. 1st October*, 1808; V. 1, p. 243. — —in making false invoices:

1201. Frauds are prevalent, in permitting Consignees of merchandise to enter them at the Custom-houses, with certain discounts taken off after importation; also, in Consignees making entries of goods from England under false invoices, and desecrating the true invoices by collusion for fraud: *C's cir. 27th April*, 1810; V. 1, p. 255. — —in false invoices, and fraudulent discounts on goods:

1202. Frauds on the Revenue are apprehended from owners and commanders of vessels having "letters of marque, prizes, and prize goods;" and measures are advised for their detection: *C's cir. 13th July*, 1812; V. 1, p. 273. — —by smuggling under "letters of marque:"

—by smuggling, false invoices, false prices, and other illicit practices on the restoration of peace:

1203. The Secretary of the Treasury admonishes Collectors of the Customs that the revival of our commerce and navigation, consequent upon the *peace* recently concluded with Great Britain, will require *extra* vigilance on their part to guard against every species of FRAUD upon the Revenue; and gives instructions in considerable detail for that object, both in reference to the conduct of Revenue Cutters to detect smuggling, and in that of Inspectors of goods to detect false *invoices* and *valuation* of cargoes, &c., &c.: *S's cir. 25th February*, 1815; V. 2, p. 46.

[*Same subject.*]

1204. The like admonition to guard against Frauds on the Revenue, suspected, from creditable sources of information, is again repeated, to stimulate the watchfulness of Revenue Officers: *S's cir. 5th June*, 1815; V. 2, p. 52.

—by illegal registry of British vessels:

1205. Notice is given of a Fraud practised in obtaining a certificate of American registry for a British vessel, with instructions to have her seized: *C's cir. 31st August*, 1815; V. 1, p. 287.

—by false invoices of Glass:

1206. Frauds on the Revenue are detected in fictitious invoices of Glass from a factory in England; and further frauds are suspected: *C's cir. 22d January*, 1816; V. 1, p. 293.

—in false and mixed invoices:

1207. Frauds to a considerable extent are alleged to be practised by false and mixed invoices, &c., for the detection of which certain rules are prescribed for the government of Inspectors: *S's cir. 7th May*, 1817; V. 2, p. 75.

[*Same subject.*]

1208. The aforesaid instructions of 7th May last, being found to be too rigid for ordinary purposes, are partially suspended, and only to be resorted to upon emergencies: *S's cir. 8th October*, 1817; V. 2, p. 79.

[*Same subject.*]

1209. The aforesaid instructions on the subject of false invoices, or variations between them and the goods described, are again referred to the discretion and sound judgment of Collectors and Naval Officers, in cases of small amount, to determine, without deference to the Department, whether said discrepancies have innocently occurred, without fraudulent intent: *S's cir. 18th January*, 1819; V. 2, p. 98.

—by entry of goods at false or reduced prices—50 per cent. additional:

1210. Frauds in the invoice prices of goods, entered at certain rates less than their real appraised value, subject the goods to 50 per cent. additional duties: *C's cir. 14th April*, 1819; V. 2, p. 10.

—the frequent occurrence of frauds complained of:

1211. Frequent Frauds on the Revenue having been committed by means of invoices of Foreign goods imported at (pretended) *lower* prices than their actual cost, the Secretary of the Treasury calls the attention of Appraisers to their well known duties, as prescribed by existing laws and instructions from the Department: *S's cir. 20th June*, 1839; V. 3, p. 207.

—of repetitions, Collectors are forewarned.

1212. Certain frauds in invoices having been frustrated in New York during the past year, it is apprehended that the like attempts will be made at other ports; on which account Collectors are hereby placed on their guard: *S's cir. 16th March*, 1840; V. 3, p. 224.

FRAUDS IN PARTICULAR ARTICLES: VIZ: in Teas, by mixing different qualities:

1213. Frauds practised in the China trade, by mixing Teas of different qualities, and invoicing them under the denomination of the inferior quality, to evade the higher duty on the superior quality, with other perversions of phraseology, are illustrated by a case in point: *C's cir. 5th June*, 1820; V. 2, pp. 94, 96, 101.

—in fancy Soaps:

1214. Frauds are practised, in the manner of packing and invoicing fancy Soaps, to the prejudice of the Revenue: *C's cir. 18th March*, 1822; V. 2, p. 165.

—in Wines from Gibraltar:

1215. Frauds are practised in the importation of Wines from Gibraltar, which require increased vigilance by Collectors: *C's cir. 14th August*, 1822; V. 2, p. 203.

—in Pottery from England:

1216. Impositions on the Revenue, contemplated by the Potters of England, notified to Collectors on good authority, and measures of prevention are suggested: *C's cir. 26th March*, 1826; V. 2, p. 437.

[*Same subject.*]

1217. The aforesaid subject of frauds contemplated by Potters of England is repeated, with instructions: *C's cir. 15th August*, 1826; V. 2, p. 450.

—in false prices from Paris and Havre:

1218. Frauds practised by Commercial Agents at Paris and Havre, in making out their invoices with certain reservations of charges, to be communicated privately to their houses here, are to be looked after: *C's cir. 15th August*, 1826; V. 2, p. 451.

—in Madeira and other Wines:

1219. Information is communicated of frauds existing, and suspected, in the importation of Madeira and other Wines disguised: *C's cir. 12th April*, 1827; V. 2, p. 457.

—in Brandy, in 15 gallon casks:

1220. Of frauds practised on the Revenue, under the law authorizing the importation of Brandy in 15 gallon casks, with benefit of drawback on re-exportation, are noticed, and measures recommended for their detection: *C's cir. 8th November*, 1827; V. 2, p. 469.

—by substituting or changing Marine papers, with fraudulent intent:

1221. Frauds are perpetrated on the Revenue, by Collectors permitting masters of vessels to surrender their registers, and take out enrolments and licences for the coasting trade, on their arrival in port, and then proceeding to other destinations without landing their cargoes; which is ordered to be discontinued: *C's cir. 2d December*, 1826; V. 2, p. 483.

—by Yorkshire merchants, &c.: Smuggling thro' Canada:

1222. Frauds on the Revenue are contemplated by Yorkshire merchants and manufacturers, in evading the Tariff by introducing their merchandise into the United States through the Canadas: *C's cir. 18th July*, 1828; V. 2, p. 485.

—by other arrangements for smuggling:

1223. Being informed of the existence of arrangements in progress to introduce foreign goods without payment of duties, the Secretary of the Treasury gives instructions for detecting and defeating the same: *S's cir. 13th June*, 1829; V. 2, p. 215.

—by Copper, pretended to be for the Mint:

1224. Frauds on the Revenue are suspected in the importation of Copper, alleged to be for the Mint; of which detection is proposed by obtaining certificates from the Mint: *C's cir. 25th June*, 1830; V. 3, p. 64.

—by Iron and Steel

1225. In pursuance of a resolution of the House of Representatives, Collectors are

—by Iron and Steel: requested to state, whether any other legislative provisions are necessary to prevent frauds on the Revenue by the importations of Iron and Steel, and the evasions of existing duties on the same: *S's cir. 15th April*, 1831; V. 2, p. 263.

—by Lead, imported under false denominations: 1226. Frauds are practised to elude the duty on Lead, by importing it in the various forms of *busts*, *basins*, *weights*, Sea-lead, and other denominations, (that are duty free,) afterwards to be melted down for use: *C's cir. 20th January*, 1834; V. 3, pp. 433, 434.

—by Sugar, in steaming it, as syrup: 1227. Frauds are attempted in evading the duty on Sugar by steaming it, and introducing it as syrup, which is fully exposed by a communication from the Collector at New Orleans, with an account of measures taken to counteract them: *C's cir. 8th October*, 1831; V. 3, p. 179.

—by crushing the loaf or refined Sugar: 1228. Attempts are also made to elude the duty on refined Sugar, by reducing it to powder, or crushing it, and introducing it as white Havana, or clayed Cuba sugar: *C's cir. 17th August*, 1838; V. 3, p. 639.

—by exporting it in a damaged state, for drawback: 1229. Frauds are also apprehended from the exportation of Sugar, for the benefit of drawback, in a damaged state, and claiming an amount of drawback as if it were sound; which must be obviated by affixing the mark D, to indicate its damaged state: *C's cir. 29th July*, 1839; V. 3, p. 761.

—or in a state of humidity: 1230. Also refined Sugars, entered for exportation for the benefit of bounty thereon, (otherwise called drawback of duty on the crude Sugar, used in refining,) have been found to have increased 15 to 20 per cent. in weight, from exposure to damp: *C's cir. 5th August*, 1840; V. 3, p. 841.

[*Same subject.*] 1231. The aforesaid subject of Fraud in the exportation of refined Sugar in a damp state, for the benefit of bounty or drawback, is repeated—together with an apprehension expressed, of extensive frauds being practised in the exportation of goods for the benefit of drawback, on account of the great increase of expenditures for drawbacks; and particularly in the drawback (or bounty) on refined Sugar: *C's cir. 12th August*, 1840; V. 3, p. 843.

—by Leghorn Hats and Bonnets, imported in parts. 1232. Frauds are attempted on the Revenue by importing the parts of Leghorn Hats and Bonnets into different ports, to be afterwards brought together and made up, evading the payment of the duty imposed on the Hats and Bonnets; and measures are recommended for the detection of the same: *C's cir. 22d December*, 1831; V. 3, p. 197.

—in Cotton Bagging. 1233. Frauds are attempted on the Revenue by entering Cotton Bagging under false invoices—and measures of detection and prevention are recommended: *C's cir. 17th May*, 1832; V. 3, p. 209.

—in the same, as unbleac hed linens: 1234. The like attempts are contemplated to defraud the Revenue, by introducing coarse Linens, suitable for Cotton Bagging, under the classification or denomination of Unbleached Linens: *C's cir. 12th May*, 1840; V. 3, p. 811.

—by importing mixed 1235. Frauds are practised abroad by invoicing for the United States articles composed

in part of Cotton, under the denomination of "Linens;" which call for vigilance in officers of the Customs to detect: *C's cir. 8th February*, 1833; V. 3, p. 272. —cotton fabrics as "Linens":

1236. Cotton Goods subject to square yard duty are admitted, to the detriment of the Revenue, without measurement, at 25 per cent., in southern ports; which practice of Collectors is reproved and interdicted: *C's cir. 22d September*, 1838; V. 3, p. 643. —by Collectors admitting certain cotton goods without measurement:

1237. Frauds are practised on the Revenue by invoicing Summer Cloths as "Worsted Stuff Goods," instead of "manufactures of which wool is a component material"—and measures are enjoined as a remedy: *C's cir. 19th February*, 1833; V. 3, p. 335. —by false invoices of Summer Cloths:

1238. The same subject of false invoices or descriptions of Summer Cloths is repeated, with like instructions: *C's cir. 7th March*, 1833; V. 3, p. 361. [*Same subject.*]

1239. Frauds are practised, in the importation from Canada of Wool on the Skin, to elude the duty on the Wool, which duty is required to be exacted nevertheless: *C's cir. 26th June*, 1833; V. 3, p. 405. —by Wool, imported on the Skin:

1240. The same subject is repeated, with the like instructions to exact the duty as though the Wool had been detached from the skins: *C's cir. 25th April*, 1839; V. 3, p. 727. [*Same subject.*]

1241. Frauds are also practised from the same quarter, by bringing the Sheep to the United States to be sheared, to evade the duty on the Wool—which is required to be seized for condemnation: *C's cir. 8th June*, 1839; V. 3, p. 747. and on the Sheep's back:

1242. Also, attempts at fraud on the Revenue, in evading the duty on fine Wool, by adulterating it with dirt, or mixing it with Wool of inferior quality, &c., to be separated afterwards as fine Wool: *C's cir. 30th September*, 1841; V. 3, p. 890. —and adulterated fine Wool:

1243. Frauds are practised on the Revenue, in evading the ad valorem and specific duties on Woollen Yarn, by invoicing it as "Worsted Yarn:" *C's cir. 6th August*, 1834; V. 3, p. 485. —by Woollen Yarn and Worsted Yarn:

1244. The same subject of false denomination of Woollen Yarn, as "Worsted Yarn," is repeated, with like instructions: *C's cir. 15th August*, 1834; V. 3, p. 487. [*Same subject.*]

1245. Wheat is imported from Canada in a mashed or cracked state, and pretended to be food for cattle, to evade the duty of 25 cents per bushel, which is required to be exacted nevertheless: *C's cir. 26th August*, 1835; V. 3, p. 511. —in Wheat, by mashing it, as if food for cattle:

1246. Frauds are attempted in the manufacture of certain inferior Blankets, to evade the duty on the same—how to be obviated: *C's cir. 4th January*, 1836; V. 3, p. 517. —in the manufacture of inferior Blankets:

1247. Extensive frauds, practised on the Revenue in the principal ports, are adverted to, without specification; but, at the same time, officers of the Customs are exhorted to vigilance in the examination of packages, &c: *C's cir. 17th August*, 1838; V. 3, p. 637. —extensive frauds in the importation of goods in general:

—by disguising goods as bales of Cotton, from Texas:

1248. Frauds are contemplated on the Revenue by introducing goods by way of Texas, under the semblance of bales of Cotton—which must be detected and counteracted by vigilant inspection: *C's cir. 18th April*, 1840; V. 3, p. 805.

—by mixed goods, of which silk is a material of chief value:

1249. A practice of Collectors is denounced as injurious to the Revenue, of admitting goods composed of silk, worsted, and cotton, of which silk is the chief value, *free of duty*, and *contrary* to former instructions: *C's cir. 26th August*, 1841; V. 3, p. 885.

—in obtaining Fishing bounties:

1250. Frauds, to a great extent, are alleged to have been practised on the Treasury, in obtaining Fishing bounties by vessels *not entitled*—to prevent which, in future, proper measures are prescribed: *C's cir. 22d February*, 1842; V. 3, p. 933.

—certain invoicing suspected of fraud.

1251. Certain articles invoiced at different values, as being imported on American or Foreign account, are suspected of evasions of the law, which calls for vigilance from Inspectors and other officers of the Customs: *C's cir. 8th March*, 1842; V. 3, p. 937.

Compromises of Fines, Penalties, &c., forbid.

1252. Compromises by Collectors, in cases of Fines, Penalties, and Forfeitures, (lest fraud be added to fraud,) are forbid, except when specially permitted by the Secretary of the Treasury: *C's cir. 8th March*, 1842; V. 3, p. 935.

Frauds on the Revenues through the northern frontier, apprehended.

1253. Since the recent Tariff act (of 1842,) extensive combinations are represented to have been formed for its evasion, by the illicit introduction of Foreign merchandise through the Northern British possessions; for the detection of which Collectors are reminded of their duty, and a recital is given of the provisions of the particular Revenue laws deemed most likely to be violated: *S's cir. 31st March*, 1843; V. 3, p. 295.

[*Same subject.*]

1254. The aforesaid instructions of the 31st March last, enjoining the strict examination of *manifests* of vessels, and other conveyances, arriving from the British frontier of the north, to prevent fraudulent importations, &c., not having been complied with in various instances, Collectors are admonished of the consequences that will result from continued neglect: *S's cir. 2d November*, 1843; V. 3, p. 324.

(Returns of Fines, Penalties, and Forfeitures, &c., with distribution of proceeds, &c.)

QUARTERLY RETURNS OF FINES, PENALTIES, AND FORFEITURES, &c.:

1255. An abstract or account of Fines, Penalties, and Forfeitures, *received* and *distributed* in a quarter, is required to be rendered by Collectors quarterly to the Treasury, according to form prescribed: *C's cir. 1st December*, 1789; V. 1, p. 7.

—to be certified by Naval officer.

1256. The aforesaid account of Fines, Penalties, and Forfeitures, recovered and distributed in a quarter, is required to be certified by the Naval Officer of the District: *C's cir. 16th February*, 1790; V. 1, p. 15.

Quarterly return of vessels and goods seized—list of:

1257. A list of all vessels, goods, wares, and merchandise, seized in a quarter, with the dates of seizures certified by the Naval Officer, is also required quarterly, to accompany Quarterly Abstract of Duties: *C's cirs. 16th February, and 9th and 18th June*, 1790; V. 1, pp. 15, 16, 17.

1258. Moneys paid in part, on vessels and merchandise seized by Collectors, previous to condemnation thereof, are required to be stated in a separate account quarterly: *C's cir. 9th June*, 1790; V. 1, p. 16. —of payments before condemnation, separate account:

1259. The execution of the 66th, 67th, and 68th sections of the Collection law of 1799, which relate to Fines, Penalties, and Forfeitures, is particularly called to the attention of Collectors, with instructions to keep separate accounts of the same, with the costs and charges of the suits therefor, and the distribution of the proceeds on receipt of the same from the marshals, (one moiety to the officers entitled, and one to the credit of the Treasurer of the United States,) and to make returns thereof, quarterly, according to *form* to be transmitted by the Comptroller: *S's cir. 8th June*, 1792; V. 1, p. 110. —accounts and returns of distributions of proceeds, &c.

1260. A form is transmitted to Collectors (as above adverted to) for regulating the distribution of the proceeds of Fines, Penalties, and Forfeitures, according to instructions of the Secretary of 8th June last: *C's cir. 21st July*, 1792; V. 1, p. 28. [*Same subject.*]

1261. Of the liability to forfeiture of Foreign distilled spirits duly entered for exportation for the benefit of drawback, if the same be relanded in the United States, though they may have been *bona fide* carried to a foreign port; other goods under like circumstances being considered as imported anew: *C's cir. 22d May*, 1793; V. 1, p. 51. Liabilities to forfeiture for relanding goods exported for drawback.

1262. Penalties incurred, according to the 60th section of the Collection law of 2d March, 1799, for relanding goods (exported for benefit of drawback) before they have been carried to the foreign port, explained: *C's cir. 22d May*, 1793; V. 1, p. 51. [*Same subject.*]

1263. A "Specification of the cases in which Fines, Penalties, and Forfeitures accrue to the United States, is purposely postponed; it being probable that Congress will deem it necessary to enact some new provisions thereon:" *C's cir. 28th December*, 1793; V. 1, p. 61. List of cases in which Forfeitures accrue to the U. States.

1264. In cases of Forfeiture incurred, a capias or attachment issued within three years, and returned by a proper officer, is a legal commencement of suit: *C's cir. 24th April*, 1794; V. 1, pp. 101, 105. Liability to capias for Forfeiture limited to three years:

1265. In anticipation of Forfeitures liable to be incurred for violating the act of 13th June, 1798, suspending commercial intercourse with France and her dependencies, a form of bond is transmitted, to be taken of the owner or employer of every American vessel before clearing from port: *C's cir. 21st June*, 1798; V. 1, pp. 153, 155. —liability to forfeiture by illicit intercourse with France:

1266. Forfeiture incurred by schooner "Rising Sun" of Nanjemoy district, engaged in illicit trade, is aggravated by her resistance to the Marshal, and her arrest ordered: *C's cir. 30th August*, 1799; V. 1, p. 185. —a particular case.

1267. Fines, Penalties, and Forfeitures, incurred by importations made contrary to the act prohibiting the importation of certain goods, wares, and merchandise, are required to be *remitted* according to the spirit of the act of 27th February, 1808, supplementary to the aforesaid act: *S's cir. 2d March*, 1808; V. 1, p. 266. Remission of Penalties, &c., under act of 1808.

Forfeiture of schooner Sally, of Baltimore.

1268. Of the Forfeiture incurred by the schooner "Sally, of Baltimore," in fraudulently obtaining "Temporary Registry," &c.: *C's cir. 11th July*, 1811; V. 1, p. 203.

Vessels having letters of marque, &c., liable to Forfeiture for violations of Revenue laws.

1269. Vessels having letters of marque, prizes, and prize goods, are liable in like manner as other vessels to Forfeitures for violations of Revenue laws, as well as forfeiting said letters of marque, &c.: *C's cir. 13th July*, 1812; V. 1, p. 273.

Remission of Forfeitures, in cases of illicit trade with England—act of 1797:

1270. Rules are prescribed (in pursuance of the special act of the 3d March, 1797, on the subject) for the remission of Fines, Penalties, and Forfeitures, incurred by reason of illegal importations from the Dominions of Great Britain, in certain cases: *S's cir. 16th February*, 1813; V. 2, pp. 20 to 23.

—under act of 1813:

1271. Further remission of Fines, Penalties, and Forfeitures, being directed by act of 27th February, 1813, in cases therein mentioned, instructions are given accordingly: *S's cir. 8th March*, 1813; V. 2, p. 25.

—under act of 1797.

1272. Great irregularity being observed to exist in several Districts, in remitting Fines, Penalties, &c., under the act of 3d March, 1797, rules are prescribed for the government of Collectors: *S's cir. 24th November*, 1814; V. 2, p. 44.

Form of Quarterly Returns remodelled.

1273. The account or abstract of Fines, Penalties, and Forfeitures, *received* and *distributed* in a quarter, (of which a *form* was prescribed by Comptroller's circular of 1st December, 1789—see No. 1255 ante,) is now modified: *C's folio cir. 31st July*, 1821; p. 10.

Fines and Forfeitures are divided into two classes: as when the property is retained, or delivered to claimants, &c.:

1274. Forfeitures are decided to be "of two classes, namely, cases in which the goods, vessels, &c., seized, are retained in possession of the officer of the Government until a decree of condemnation is passed, and are then sold for the benefit of those interested under the law; and cases in which the goods, vessels, &c., seized, are delivered over to the claimants, upon the terms and conditions prescribed in the 89th section of the Collection law of 2d March, 1799:" *C's cir. 15th October*, 1828; V. 2, p. 590.

—not to be received before suit:

1275. Collectors are instructed *not* to receive Fines, Penalties, and Forfeitures, in any case where the same are incurred, until judicial proceedings are instituted: *S's cir. 18th July*, 1833; V. 2, p. 318.

—Forfeitures, Alien Duties, &c., incurred by whaling vessels under illegal papers, cancelled, and papers legalized.

1276. Forfeitures, Alien Duties, Fees, &c., incurred, and bonds taken to secure them, in the cases of vessels engaged in the whale fisheries under (illegal) registry certificates, are *cancelled*, and the certificates legalized, by act of the 4th April, 1840, (the opinion of Judge Story, contained in circular of 22d June, 1839, notwithstanding:) *C's cir. 7th April*, 1840; V. 3, p. 803.

Additional accounts of Forfeitures, &c., to be kept and rendered:

1277. All sums received by Collectors, Naval Officers, or Surveyors, as Fines, Penalties, and Forfeitures, or for seizures of merchandise, &c., for infractions of Revenue laws, and on account of suits for frauds, or on account of rent, storage, &c., are to be accounted for, on oath, by each of said officers, in quarterly accounts, to the Secretary of the Treasury, in addition to all former accounts, according to *forms* transmitted; to the end that the said

officers shall retain, on no pretence whatever, more than certain specified sums to their own use, over and above which any surplus shall be considered part and parcel of the public money, subject to deposite as other public moneys: *C's cir. 28th October*, 1841; V. 3, p. 905. — Additional accounts, &c.

1278. An Abstract or summary statement is required of the nett amount of Fines, Penalties, and Forfeitures, accruing on the seizures of goods in a quarter: *C's cir. 28th October*, 1841; V. 3, p. 906. — —a Quarterly Abstract of nett amount of:

1279. An Abstract is required of all sums received on account of *suits* for frauds against the Revenue laws during a quarter: *C's cir. 28th October*, 1841; V. 3, p. 906. — —a Quarterly Abstract of receipts on suits for frauds:

1280. An Abstract is required of all sums received upon *compromises* made on seizures of goods, &c., during a quarter: *C's cir. 28th October*, 1841; V. 3, p. 906. — —Abstract of receipts on compromises of frauds:

1281. Compromises by Collectors, in cases of Fines, Penalties, and Forfeitures, are explicitly forbid, except when specially authorized and permitted by the Secretary of the Treasury: *C's cir. 8th March*, 1842; V. 3, p. 935. — —Compromises of frauds are forbid.

1282. Manifests as required to be provided in all cases, and the forfeiture of goods found on board a vessel not included in such manifests, *explained;* together with other instructions respecting the examination of the actual contents of packages and other items of invoices, with other particulars demanding the vigilance of Collectors, to prevent smuggling and other evasions of the Tariff of 30th August, 1842, and detailing the *penalties* affixed thereto by that act: *S's cir. 31st March*, 1843; V. 3, p. 295. — Fines and Forfeitures, &c., for want of manifests, &c., subservient to smuggling, &c.

1283. (Fines incurred by infractions of the laws imposing them, in various respects, not exceeding a specified sum, are said to be *commuted* by Collectors compounding with the persons for *smaller sums*, without authority of law—respecting which a statement is called for: *C's cir. 29th September*, 1831; V. 3, p. 175.) — PETTY FINES: In petty offences, illegally compromised by Collectors:

1284. Of Forfeitures incurred by certain masters of the ship "Packtoles," which arrived at Holmes' Hole without making *entry* under one, and departed without taking a clearance under another master: *C's cir. 24th July*, 1818; V. 1, p. 414. — [*Same subject.*]

1285. Of Forfeiture incurred for failure of master of a vessel to exhibit to the boarding officer, on demand, the original manifest of her cargo, after she had arrived within four leagues of the coast of the United States: *C's cir. 27th September*, 1819; V. 2, p. 46. — [*Same subject.*]

1286. Of the Fines incurred by captains of vessels for not having the names of their vessels painted in white letters—the same *not* to be exacted in certain cases: *C's cir. 8th December*, 1829; V. 3, p. 39. — [*Same subject.*]

SECTION 3.

Of Custom-house Bonds put in suit, or liable to be put in suit—embracing Duty Bonds, Export Bonds, Bonds of masters of vessels, Bonds of owners of vessels, Bonds of Collectors, Bonds of Deputy Collectors, &c., and returns thereof respectively.

DUTY BONDS: To insure prompt collection of Duty Bonds yet outstanding on the late credit system, certain changes ordered:

1287. The Collectors of the principal Districts are instructed respecting the measures to be adopted for a more prompt and certain collection of outstanding Duty Bonds, (68) which they are directed to hand over to the District Attorneys for suit, and to keep certain accounts thereof with the First Auditor of the Treasury, according to forms prescribed and transmitted: *S's cir. 19th March*, 1844; V. 3, p. 343.

—former usage reinstated in part.

1288. That part of the aforesaid instructions which relates to the keeping of accounts of Bonds outstanding is rescinded; and said accounts are to be kept and rendered as formerly: *S's cir. 15th August*, 1844; V. 3, p. 357.

Judgments of Circuit Courts in certain cases to be carried to Supreme Court.

1289. The act authorizing certain judgments in Revenue cases, rendered by Circuit Courts, to be carried to the Supreme Court by writ of error, is transmitted to Collectors, with instructions to take the measures contemplated to protect the interest of the United States in such cases: *S's cir. 10th July*, 1844; V. 3, p. 347.

OF EXPORT BONDS: Forms of cancellation:

1290. Of Bonds given for the exportation of goods entitled to drawback or to bounty, in order to effect their cancellation, certain rules are prescribed respecting the *testimony* requisite, with the *form* of an abstract thereof, to be transmitted to the Secretary of the Treasury for his decision: *C's cir. 27th July*, 1799; V. 1, p. 181.

[*Same subject.*]

1291. The aforesaid abstract of testimony for the cancellation of export bonds is *amended* by additional columns: *C's cirs. 19th August*, 1799, *and 14th March*, 1800; V. 1, pp. 183, 194.

—for exportation of Spirits, to be discharged, or sued:

1292. Bonds taken for the exportation of spirits, and not discharged (or cancelled) within the terms allowed by law, are to be promptly sued: *C's cir. 2d February*, 1792; V. 1, p. 23.

—for exportation of Goods generally, to be cancelled or sued with energy:

1293. A want of energy in the manner of prosecuting Export Bonds, when not regularly cancelled, is complained of, as contributing to the injury of the public revenue; whereas, it is not sufficient to hand them over to the Attorney, but it is the duty of the Collector to stimulate their efficient prosecution to liquidation: *C's cir. 23d February*, 1799; V. 1, p. 170.

—for the exportation

1294. Bonds for the exportation of Fish entitled to bounty, may be cancelled upon the

---

(68.) For the preceding instructions in relation to suits on Duty Bonds, (in order to avoid repetition here,) reference must be made to Nos. 921, 924, 929, 930, 932, and sundry other items, to No. 979, under letter (c) in Section 8, Chapter 3, *ante*. Under said letter (c) the whole subject of Duty Bonds being presented in one continuous view, the instructions respecting suits instituted for their recovery are interspersed as the Nos. referred to indicate, the first of which is in these words, viz: "Duty bonds now falling due for the first time (since the adoption of the Constitution and the System of Imposts of 1789,) the Secretary of the Treasury deems it proper thus promptly to give instructions to Collectors to institute suit against delinquents *without delay*, in every instance in which payment is not made at maturity": *S's cir. 18th December*, 1789; V. 1, p. 36.

same proofs as are required for the cancellation of Bonds for the re-exportation of foreign merchandise: *C's cir. 27th March*, 1799; V. 1, p. 175. — of Fish for bounty, cancelled as other export Bonds:

1295. Bonds given for the exportation of goods entitled to the drawback are not to be cancelled, in future, until after the expiration of the time allowed by law for the production of proofs of their being landed abroad: *C's cir. 26th December*, 1833; V. 3, p. 423. — —Export Bonds not to be cancelled before maturity of condition.

1296. Of Bonds for the exportation of Sugar refined, and of Spirits distilled, in the United States, entitled to drawback, (or bounty,) pursuant to act of 30th April, 1816, the same forms of abstracts are applicable to each: *C's cir. 24th August*, 1816; V. 1, p. 315. — Abstracts of Bonds for exportation of Sugar and Spirits:

1297. The same *forms* of Abstracts in relation to Sugar refined, and Spirits distilled, in the United States, entitled to drawback on exportation, as prescribed in the circular of the 24th August, 1816, are adhered to: *C's cir. 19th May*, 1818; V. 1, p. 384. — [*Same subject.*]

1298. The time allowed for taking Export Bonds and Oaths, for the benefit of drawback or bounty, is extended to twenty days after the clearance of the exporting vessel: *C's cir. 21st August*, 1820; V. 2, p. 87. — —for taking Export Bonds, twenty days allowed.

1299. Of the Bonds of captains or husbands of vessels, taken upon granting certificates of registry, record, enrolment, or licenses, to guaranty the fulfilment on their part of the conditions and terms of such certificates or licenses, the forms are prescribed: *C's cirs. 13th April, 22d July, and 28th December*, 1793, V. 1, pp. 47, 55, 66, 86. — Of Bonds of Captains of Vessels: On issuing marine papers.

1300. The aforesaid *forms* of Oath, as to executing the conditions of enrolments and licenses for the coasting and the fishing trades, are amended: *C's cir. 22d August*, 1800; V. 1, p. 251. — [*Same subject.*]

1301. The forms of Bonds to be taken of captains of vessels, on their receiving passports, are prescribed, with suggestions for cancelling the same, when proper: *C's cir. 15th August*, 1796; V. 1, p. 135. — —on receiving passports:

1302. Bonds to be given, according to form, by masters of vessels, to insure the delivery, on their return to port, of a faithful list of all seamen *composing* their several crews, &c.: *C's cir. 18th March*, 1803; V. 1, p. 215. — —for return list of seamen:

1303. Bonds required to be taken of masters of vessels, on their first entry from a foreign port, laden with goods for sundry ports, to guaranty the delivery of the goods destined to other ports, are not applicable to masters of vessels entering on account of stress of weather, &c.: *C's cir. 5th August*, 1822; V. 2, pp. 288, 289. — —for delivery of imported Goods for different ports.

1304. Bond and surety, in half the value of vessel and cargo, required of owners or employers of all American vessels, to guard against the violation of the act suspending commercial intercourse between the United States and France and her dependencies, are prescribed, with instructions for cancelling the same at a proper time: *C's cir. 21st June*, 1796; V. 1, pp. 153, 155. — Bonds of Owners of Vessels: To enforce non-intercourse with France:

[*Same subject.*] 1305. The aforesaid Bond is changed, both as to amount and form: *C's cir. 19th July*, 1798; V. 1, p. 159.

—to enforce non-intercourse with England and France: 1306. Of Bonds to be taken of owners of vessels navigating the high seas, pursuant to the 13th and 15th sections of the act interdicting commercial intercourse with England and France, the forms are transmitted, and reference made to similar Bonds required of owners of vessels navigating rivers, bays, and sounds only: *C's cir. 3d March*, 1809; V. 1, p. 245.

[*Same subject*] 1307. Bonds to be taken, pursuant to Embargo laws, of owners of vessels employed chiefly in bays, rivers, and sounds: *C's cirs. 3d March and 4th April*, 1809; V. 1, pp. 245, 247.

[*Same subject.*] 1308. Form of Bond to be taken, pursuant to the "*proviso*" in the 3d section of the act of 1811, supplementary to the Embargo act: *C's cir. 14th March*, 1811; V. 1, p. 259.

[*Same subject.*] 1309. Form of Bond to be taken, pursuant to the 1st section of the act of 6th July, 1812, prohibiting American vessels from trading with the enemy: *C's cir. 8th July*, 1812; V. 1, p. 271.

—to enforce the act regulating navigation with England. 1310. The form of a Bond is prescribed to be taken, to enforce the observance of the Navigation act, restricting and regulating the trade between the United States and Great Britain: *C's cir. 31st October*, 1820; V. 2, pp. 113, 116.

OFFICIAL BONDS OF COLLECTORS: 1311. The receipt of the Official Bonds of Collectors, with sureties and notification of their approval, is acknowledged: *C's cir. 1st January*, 1790; V. 1, p. 13.

—to be executed according to form. 1312. Official Bonds of Collectors are required, by act of 15th May, 1820, to be executed by the 1st October next, according to form transmitted: *C's cir. 1st August*, 1820; V. 2, p. 111.

—neglect of: 1313. Complaint is made that the said Official Bonds are not yet executed in sundry instances: *C's cir. 14th November*, 1820; V. 2, p. 119.

—Bonds of Deputy Collectors on frontier: 1314. Official Bonds are also to be given by Deputy Collectors of Northern frontier districts, (without exonerating the Collectors,) for the faithful discharge of their duties, according to an alternative allowed to importers of merchandise from an adjacent territory, by act of 2d March, 1821: *C's cir. 16th April*, 1821; V. 2, p. 123.

—Bonds of Officers whose terms expire and are re-appointed: 1315. Officers of the Treasury Department, whose terms shall have expired, according to the act of 15th May, 1820, "to limit the terms of office of certain officers therein mentioned," shall give new bonds and take new oaths of office, upon their re-appointment by the President: *C's cir. 18th April*, 1821; V. 2, p. 129.

—Sureties to official Bonds, responsible only for the specific periods: 1316. Collectors, (and other officers of the Revenue,) appointed by the President during the recess of the Senate, are required to renew their official Bonds on being confirmed; the sureties to the former Bonds not being responsible beyond the temporary commission; and

the same rule applies to sureties to Bonds for official terms of four years, beyond which they are released: *C's cir. 2d September*, 1839; V. 3, p. 771. —Sureties to official Bonds responsible, &c.

1317. Instructions are transmitted respecting the official Bonds of Collectors and their sureties, under the (Subtreasury) act of 4th July, 1840, " for the collection, safe-keeping, and disbursement of the public moneys": *C's cir. 10th July*, 1840; V. 3, p. 835. —Official Bonds under the Subtreasury act of 1840.

1318. Official Bonds are forwarded to Receivers General, and other depositories of public moneys, to be executed; with instructions supplementary to the Secretary's instructions of the 9th July, 1840: *C's cir. 31st July*, 1840; V. 3, p. 837. (69.) [*Same subject.*]

1319. The subject of the Official Bonds of Receivers General, and other officers constituting the depositories of public moneys, is renewed, urging said officers to execute their bonds and forward them to the Solicitor of the Treasury: *C's cir. October 19th*, 1840; V. 3, p. 853. [*Same subject.*]

SECTION 4.

Of Treasury Transcripts of Accounts for Suit—consisting of Statements made by the 1st Comptroller, and by the 2d Comptroller, respectively, of Balances due on Accounts of Individuals on the Books of the Treasury, as derived from the Auditors under their supervision, the Commissioner of the General Land Office, and the Register of the Treasury, and addressed severally to the Solicitor of the Treasury for suit.

1320. On Balances due the Treasury, and Transcripts thereof, *for suit*, (70) rules are prescribed by the First Comptroller, " in order to establish uniformity in estimating *interest* thereon" : *C's cir. 1st April*, 1843; V. 3, p. 1015. On Balances, and Transcripts of: Rules prescribed for estimating *interest*.

(69.) There were four several circulars of this date, and one of the 7th July, (two days before,) relative to the duties of Receivers General, and other officers under the Subtreasury act, which are referred to in a subsequent chapter "On the Keeping of Revenue:"

(70.) The above is the only circular instruction from the Comptroller on the subject of Transcripts for Suit. To supply that, and other deficiencies already adverted to elsewhere, reference must be made to the TABLE OF DETAILS illustrative of the proceedings in the Solicitor's Office, contained in the 14th chapter of the "SUPPLEMENT" to this Synopsis.

CHAPTER V.

THE SYSTEM OF INCIDENTAL REVENUE, DERIVED FROM LOANS—WHETHER DIRECTLY BY LOANS OF DOMESTIC OR FOREIGN BANKERS AND INDIVIDUALS, OR INDIRECTLY (OF ALL WHO RECEIVE THEM) BY THE ISSUE OF TREASURY NOTES, &c.

SECTION 1.—Of instructions in relation to Direct Loans, Certificates of Stock, and transfers thereof, &c.

SECTION 2.—Of instructions and proceedings in relation to Treasury Notes, their issue, their redemption or cancellation, and returns thereof to the Treasury Department, and of Scrip, in satisfaction of Land warrants, &c.

SECTION 1.

Of instructions in relation to direct Loans, Certificates of Stock, and transfers thereof, &c.

COMMISSIONER OF LOANS—drafts in favor of, miscarried.

1321. The Secretary of the Treasury states that a letter addressed to the "Commissioner of Loans for New Hampshire," containing Bills of Exchange, (or Treasury Drafts,) to the amount of five thousand dollars, had miscarried by mail: *S's cir. 15th September*, 1792; V. 1, p. 127.

LOUISIANA DOMESTIC SIX PER CENT. STOCK: Payments and accounts of, by Banks, as Commissioners of Loans.

1322. Instructions are given by the Comptroller to Presidents of Banks acting as Commissioners of Loans, respecting the payments they are authorized to make on the Louisiana domestic six per cent. stock, with directions to be observed, to prevent frauds being practised on the proprietors of the stock, accompanied with forms of returns to be made to the Department in relation to said stock: *C's cir. 12th September*, 1818; V. 1, p. 424.

CERTIFICATES OF STOCK—applications for renewal of.

1323. Applicants for the renewal of lost "Certificates of Stock," or for the payment of lost Treasury notes or lost Treasury drafts, are informed how to proceed, and what documents are necessary, in presenting their applications or claims to the Treasury Department: *S's cir. 3d July*, 1843; V. 3, p. 318. (71.)

(71.) The importance of this Circular and Supplement will justify their introduction here in full. It may also be satisfactory here to state, that the course pursued by the Secretary of the Treasury, in the matter of loans authorized by law, is to negotiate and obtain the loans upon the terms prescribed, in convenient sums, from domestic or foreign bankers or individuals, to be deposited in some authorized depositories of public moneys, to the credit of the Treasurer of the United States; for which sums, on presenting the certificates of deposite from the depositories, as vouchers, corresponding "CERTIFICATES OF STOCK" are issued to the lenders, prepared under the direction of the Secretary of the Treasury, bearing his signature, countersigned and issued by the Register of the Treasury. Then the money so deposited is subject to be disbursed, under appropriations of law, for general purposes, in the same manner as any other moneys derived from other sources of revenue, except when the loan is made for a specific object, in which case the appropriation and the distribution are limited to such object by the law authorizing the loan. For further information and details on these subjects, see the "Tables of Details" in the chapters relative to the Secretary's and Register's offices, in the "SUPPLEMENT" to this Synopsis.

"TREASURY DEPARTMENT, *July* 31, 1843.

"*Regulations respecting the transfer of certificates of stock issued for any loan made in behalf of the United States, the payment of interest thereon, and the supplying lost certificates.*

"All the certificates of stock issued by the United States are signed by the Secretary of the Treasury, and countersigned by the Register. They can be issued only upon the written order of the Secretary. A description of the existing loans, and of the denominations of the certificates issued for them, is appended to these regulations. In the certificates of the loan of 1843 there is a water mark (U. States) in the

SECTION 2.

Of instructions and proceedings in relation to Treasury Notes, their issue, cancellation, and returns thereof to the Treasury Department—and of Scrip, in satisfaction of Land Warrants, &c.

TREASURY NOTES:—forms of books, accounts, and returns of, quarterly—(of 1812):

1324. In pursuance of the "act authorizing the issue of Treasury Notes," redeemable and payable by the United States, bearing interest of 5 per cent. for one year, sundry *forms* are transmitted to Collectors, for their use and observance, viz: A and B for keeping two sets of books—one for notes received, and one for notes paid away or disbursed, in a quarter; C, a *form* for an account of notes received, notes paid away, and notes on hand, to be returned quarterly to the Treasury, together with instructions as to the manner of keeping those accounts, and of calculating the interest on the notes, &c.: *S's cir. 21st September*, 1812; V. 2, pp. 13 to 18.

---

paper, the amounts are expressed in large figures in red on both sides, and all the skill and taste which the engraver's art could furnish have been expended in securing them against fraud. No certificates of this loan have been, or will be, issued, without the amount being thus expressed by engraving in the body and in the margin of the certificates, and by the large figures in red.

"In regard to other loans, measures have been taken to call in all the certificates for sums above two hundred dollars, in which the amount is expressed *in writing*, with the view of having no certificates of that description in circulation, except such as are for sums between one hundred dollars and two hundred dollars. No transfer will be sanctioned for any fractional part of one hundred dollars of any loan, except of the loans made before 1843, where the certificate was originally issued for such fraction.

"I. All transfers of stock must be made on the books of the Treasury in the Register's office, and none can be made of the loans upon which interest is payable semi-annually, within thirty days before the first day of January and the first day of July, nor of the loan upon which interest is payable quarterly, within fifteen days of the first days of January, April, July, and October.

"II. The certificate to be transferred, or any part of which is to be transferred, must be produced at the office of the Register of the Treasury, in order that the same may be cancelled, and that such new certificates may be issued, as the case may require. As no certificate can, in any case, be issued for less than one hundred dollars, parties should divide their stock accordingly.

"III. The party in whose favor a certificate was issued may appear in person at the Register's office, and there execute an assignment of the certificate, or any portion of the amount for which it was issued, with directions to transfer the same to the assignee.

"IV. The following form of a transfer is recommended: 'For value received, do hereby assign unto a certificate of stock in the loan of 1842, [as the case may be,] issued by the Treasury of the United States, dated for dollars, originally redeemable at the expiration of years, and numbered ; and do hereby authorize the Register of the Treasury to transfer the said stock on the books of the Treasury accordingly.

"'Dated .'

"Where it is intended to transfer a portion only of any certificate, the assignment will vary accordingly, by saying, 'one thousand dollars, (or whatever may be the portion assigned,) part of a certificate of stock in the loan, &c.,' and authorizing the Register to transfer 'one thousand dollars of the said stock, &c.'

"When a certificate is to be divided among several, the assignment will name them, and the respective portions to be transferred to each.

"When a portion of a certificate is left without being assigned, a new one will be issued for the part so reserved to the owner thereof. It is desirable that the assignment should, in all cases, be written upon the certificate.

"It is to be signed by the person whose name is in the certificate as the payee; if it be the name of a firm, then by one of such firm in its name; and if there be several persons, then by all of them, except in cases of trustees, executors, &c., when by law any one has the authority to dispose of such property.

"[In the certificates of the loan of 1843, an assignment is engraved at the end of each, and is to be filled up whenever such certificate is intended to be transferred to another. As it will be cut off upon the transfer being completed at the Treasury, the fact of its being separated from the body of the certificate will be evidence that the same has been assigned, and is no longer a valid security.]

"V. When the assignment is not made at the Treasury, it should be executed in the presence of the President or Cashier of any institution which has been designated as a depository of the Treasury, who will endorse on, or annex to, such assignment, a certificate that it was executed in his presence, and that he knows, or has satisfactory evidence, that such assignment was made by the person who by the preceding regulation was authorized to make the same. Or such assignment may be executed in the presence of a Judge of the United States, or of the Supreme, Superior, or Circuit Court of any State, or of a notary public, who must, in like manner, certify to the execution and to the identity of the party. When certified by a notary public, it must be under his seal of office.

"It is desirable that these certificates should be written upon the loan certificate.

"When such party is not personally known to the officer, an affidavit of his identity, taken before any officer competent to administer oaths, may be received.

—interest on, extended, until provision effected for paying them off:

1325. The act of the 3d March, 1815, authorizing "a Loan," having also directed interest to be paid on "Treasury notes" until funds shall be assigned for paying them off, instructions are given for extending the allowance of interest for more than one year, with proper discriminations, &c.: *S's cir. 12th May*, 1815; V. 2, p. 49.

"VI. The party entitled to assign a certificate may constitute an attorney for that purpose, by a power which must be executed before some officer or person before whom the assignment might be executed by the preceding regulation, and who must, in like manner, certify to the identity of the party executing such power. The assignment may then be executed by such attorney in the same manner as above provided in respect to the constituent, and a like certificate of the identity of the attorney must be given.

"VII. When the assignment is executed at any other place than the Treasury, it may be left, with the certificate, in the hands of the President or Cashier of a depository of the Treasury, to be transmitted to the Register, for the purpose of having the transfer completed on the books. The new certificates will be returned to the officer who forwarded the assignment, by mail, to be delivered to the assignee.

"VIII. The assignee will, in all cases, designate on the certificate to be assigned, or in a separate communication, the depository of the Treasury at which he desires to have the interest paid. The depositories selected for that purpose at this time are at Boston, New York, Philadelphia, Baltimore, and Washington city.

"IX. In case of the decease of a stockholder, a transfer of his stock must be made either by his executor or administrator, or by the person to whom such stock has been devised; or who, by the laws of the country in which the stockholder resided at the time of his death, has succeeded to the ownership thereof; or who, under such laws, has the right to take possession of such stock.

"X. In case the stockholder, at the time of his death, was a resident of the United States, his executor or administrator must produce an exemplified copy of the letters of administration or letters testamentary, or a certificate of the fact of such letters having been issued by the officer from whose office the same were granted, under his hand and seal, if there be a seal, accompanied by a certificate of the Governor of such State, under its seal, that the certificate or certified copy is given by the proper officer, and is in due form. If the applicant claims the stock as devisee, or as having succeeded to the rights of the holder, he must produce the decision of some competent tribunal to that effect, duly exemplified, and accompanied by the certificate of the Governor of such State, under its seal, that the decree or judgment was rendered by the proper tribunal, and that the copy is certified by the proper officer, and is in due form. But a transfer cannot be made in the cases specified in this regulation without the special direction of the Secretary of the Treasury.

"XI. In case the stockholder, at the time of his death, was a resident of any foreign country, the person claiming the right to direct the transfer of such stock must produce the evidence of such right, as follows:

"1. If he claims as executor or administrator, or as having been appointed to take charge of the personal estate of such deceased stockholder, he must produce a copy of the instrument giving him such authority, duly exemplified, or having a probate act or certificate endorsed thereon, of the proper officers, setting forth that such instrument had been duly proved, specifying the court in which, and the day when, such proof was made, and duly exemplified under the hand and seal (if there be one) of the officers from whose office the original was issued, accompanied by a certificate of a Consular agent of the United States in such country, or, if there be none, of a notary public, to the effect that the officer granting such authority had jurisdiction of the subject by the laws of such country, and that the exemplified copy is by the proper officer, and in due form.

"2. If the claim be on the ground that the stock has been devised to the applicant, or that he has succeeded as a relative to the rights of any deceased person in any certificate of stock, a decision of the competent tribunal of the country establishing the right of such applicant must be produced, duly exemplified or authenticated under its seal, (if it have one,) and by the signatures of its officers, and accompanied by the certificate of some officer enumerated in the preceding paragraph, to the effect that such decision was pronounced by a tribunal which, at the time, by the laws of the country, had jurisdiction of the subject and authority to make such decision, and that the copy of the decree or judgment of such tribunal is duly authenticated by the proper officers. But a transfer cannot be made in any case specified in this regulation without the special direction of the Secretary of the Treasury.

"XII. No charge is made for effecting the transfer of any stock. The only expenses are those incurred in authenticating the necessary papers previous to their presentation.

"XIII. The new certificate issued upon a transfer of stock on which the interest is payable quarterly, will bear interest from the first day of the quarter, and, when it is payable semi-annually, from the first day of the half year in which such transfer is made, and interest will be paid to the assignee for the whole of that quarter or half year. If any interest has accrued prior to the first day of such quarter or half year, it will be paid only to the person who was the holder of the stock at the time such interest accrued, or to his order.

"XIV. The interest on all certificates of stock issued for any loan made in behalf of the United States, will be paid, in specie or its equivalent, at the depository of the Treasury designated for that purpose, unless otherwise requested in writing thirty days before such interest is payable.

"XV. To obtain the payment of interest it will not be necessary to produce the certificate of stock, unless required by the depository by which such interest is to be paid, in order to relieve it from any doubt of the identity of the party applying.

"XVI. Interest will be paid to the person entitled to receive it on his signing a receipt therefor, or on his order or letter of attorney, acknowledged or proved in the same manner, and before one of the officers authorized to certify to the execution of an assignment of stock, specified in regulation V.

"The preceding regulations relate to certificates of stock transferable on the books of the Treasury.

1326. As arrangements are making to pay off the whole of the "Treasury note debt," of which notifications are made public, dated the 15th instant, further instructions are now given respecting the calculation of interest on Treasury notes: *S's cir. 26th June*, 1815; V. 2, p. 53. [*Same subject.*]

"XVII. The certificates to which coupons are attached being transferable by "endorsement and delivery," a blank endorsement by the payee will be regarded as valid in the hands of any person presenting the certificate. Parties desirous of avoiding accidents that may arise from that cause, can do so by taking special endorsements.

"XVIII. The coupons for interest will be paid at any of the depositories specified in the preceding regulation, No. VIII, on presentation, and will be by them cancelled and transmitted to the depository in the city of Washington for final adjustment. Statements of the coupons to be paid will be furnished to all the depositories in due season before they become payable.

"XIX. All applications made to the Treasury for renewal of certificates of stock lost or destroyed, must be accompanied by the following documents:

"1. A statement, on oath or affirmation, by the applicant, showing the time, place, and all other circumstances attending the loss or destruction of the certificate, with its number, date, amount; the rate of interest it bears; the time to which interest, if any, has been paid; in whose favor it was issued; when made payable; together with every other particular relating to it, within the knowledge of the applicant.

"2. An instrument in writing, to be signed by the applicant, with two sureties, reciting the particulars hereinbefore specified, by which such applicant and his sureties shall jointly and severally agree to pay to any person who may establish a valid claim to the certificate so alleged to have been lost or destroyed, the full value thereof on demand, with interest until paid; and also to pay to the United States any sum which shall appear to have been erroneously paid to such claimant, pursuant to the said application, with interest until paid. Such instrument is to be executed in the presence of a Judge or District Attorney of the United States, or a Judge of a Supreme or Superior Court of any State, by whom this sufficiency of the sureties, in double the amount claimed, must be certified.

"3. A copy of a public advertisement of the loss or destruction of a certificate, made by the party in a newspaper published at or near the place of such loss or destruction, accompanied by the affidavit of the printer or publisher of the same, that the said advertisement had been inserted in the said paper for six consecutive weeks.*

J. C. SPENCER, *Secretary of the Treasury.*"

[SUPPLEMENT.]

"TREASURY DEPARTMENT, *August 15th*, 1843.

"SIR: As inquiries have been made on the subject, it is deemed proper to inform you, that under Regulation V, respecting the transfer of certificates of stock issued for any loan made in behalf of the United States, an assignment may be executed by a resident of a foreign country before a notary public of such country, and under Regulation VI, a power to an attorney to make such assignment may be executed before any officer of that description, before whom also the attorney may execute the transfer.

"When not contrary to the laws of the country, assignments and powers executed before any public minister or consul of the United States, and certified by him in the manner provided, will be sufficient.

"Any provision for the case of proof by witnesses of the execution of an assignment or of a power, and of the identity of the assignor, was intentionally omitted, for the purpose of avoiding the hazards of such a mode of proceeding. Still, in special cases of bodily infirmity, causing an inability to attend in person before the proper officer, duly established by affidavit, such proof will be received, and, if entirely satisfactory, the assignment will be allowed upon the special direction of the Secretary of the Treasury.

"Respectfully, your obedient servant,

"J. C. SPENCER, *Secretary of the Treasury.*"

"THOMAS L. SMITH, Esq., *Register of the Treasury.*"

"*Statement showing the amounts, dates of redemption, and denominations of certificates of the United States loans.*

Amount of loan.	When approved.	When redeemable.	Denominations of certificates.
$5,672,976 66	July 1, 1841	31st Dec'r, 1844	100, 500, 1,000, 5,000, 50,000.
8,343,886 03	April 15, 1842	31st Dec'r, 1862	100, 500, 1,000, 5,000, 10,000.
"	" "	" "	1,000, 3,000, 5,000, with coupons.
7,000,000 00	March 3, 1843	1st July, 1853	100, 500, 1,000, 3,000, 5,000, 10,000.
"	" "	" "	1,000, 3,000, 5,000, with coupons.

"There are also certificates in blank attached to the loans expiring in 1844 and 1862.

"TREASURY DEPARTMENT, REGISTER'S OFFICE, *August* 1, 1843. THOMAS L. SMITH, *Register.*"

[*Same subject.*]

1327. To prevent a further increase of the public debt, by the re-issue of small Treasury notes, Collectors are instructed to take the necessary measures for withdrawing them from circulation, as they are received by them: *S's cir. 28th November*, 1816; V. 2, p. 69.

Treasury notes of 1837—regulations respecting receivability and cancellation, &c.:

1328. In pursuance of the "act of the 12th May, 1837, to issue Treasury notes," Collectors (and Receivers) are instructed how to recognise their identity; that they will be receivable by them in payments of the Customs, and not re-issued or paid out by them, but cancelled, by punching a hole through the middle, and writing, in a large hand, on their face, the word "CANCELLED," the date, and by whom, and to make proper returns of the same to the proper officers of the Treasury Department: *S's cir. 25th October*, 1837; V. 3, p. 154.

—forms of accounts, and quarterly returns of the same:

1329. Of Treasury notes authorized by law to be issued, and received in payments to the Government, *forms* are prescribed for keeping the accounts of those received in payments of Customs and Land sales, by Collectors and Receivers, with forms of quarterly returns of the same: *C's cir. 25th October*, 1837; V. 3, p. 574.

—returns of notes received and paid away to be made to 1st Auditor:

1330. Accounts of those notes received by Collectors for disbursement, and actually paid away according to form No. 1, and of those received in payments of dues to the Government, according to form No. 2, are to be returned quarterly to the 1st Auditor of the Treasury: *C's cir. 3d March*, 1837; V. 3, p. 577.

—interest to commence from date of disbursement.

1331. Treasury notes are to bear interest, according to the opinion of the Attorney General, from the date of disbursement, which is to be endorsed on the back of the notes: *C's cir. 6th December*, 1837; V. 3, p. 587.

Correction of returns required to be made to 1st Auditor, 3d March, 1837:

1332. Instructions to the same effect, as to the commencement of interest on Treasury notes from their date of disbursement, and a correction corresponding thereto is required to be made in the accounts to be kept thereof, and in the quarterly returns to be made to the 1st Auditor: *C's cir. 11th December*, 1837; V. 3, p. 589.

—cancelled notes to be transmitted weekly to the Secretary:

1333. Besides the quarterly returns of the abstracts of Treasury notes received in payment and cancelled by Collectors, a weekly transmission of the notes so received and cancelled is required to be made to the Secretary of the Treasury, instead of retaining them, as heretofore, to be transmitted at the end of the quarter: *C's cir. 24th January*, 1838; V. 3, p. 595.

—instructions for cancellation not complied with:

1334. Collectors (and Receivers) are informed that Treasury notes transmitted by them to the Department as "cancelled," have not been so endorsed, according to the instructions of the 25th of October last; nor endorsed by the person to whose order they were payable: *S's cir. 15th February*, 1838; V. 3, p. 158.

—continued neglect complained of, and further endorsements on notes required:

1335. Former instructions respecting the *date* of *disbursement* of Treasury notes required to be endorsed thereon, as the period from whence the validity and interest of the notes is to run, *not being duly attended to*, are now repeated, with further instructions as to an additional endorsement of *the agency by which* the disbursement is made: *C's cir. 25th May*, 1838; V. 3, p. 617.

1336. Separate abstracts of Treasury notes, issued under the act of the 12th October, 1837, and of those issued under the act of the 21st May, 1838, are required to be rendered, with such modifications as to facilitate a discrimination between them: *C's cir. 26th May*, 1838; V. 3, p. 619.

—separate abstracts of those of different issues, under acts of 1837 and 1838:

1337. The neglect of the aforesaid instructions of the 26th May last is also complained of, and a compliance therewith is further enjoined: *C's cir. 16th July*, 1838; V. 3, p. 633.

—not complied with:

1337½. The quarterly returns of Treasury notes are required to be made in *three* separate abstracts, classed according to *three* designated periods in which they had been issued: *C's cir. 1st May*, 1841; V. 3, p. 879.

Returns of abstracts to be classed by the three periods of issue.

1338. Treasury notes issued according to the acts of 15th April, 1842, and 3d March, 1843, are to have the interest thereon computed at Deposite Banks, according to rules prescribed, &c.: *C's cir. 20th March*, 1843; V. 3, p. 1005.

Rules for computing interest on Treasury notes at Banks:

1339. Rules are prescribed similar to the foregoing (and of the same date) for computing interest on Treasury notes, by Collectors of the Customs and Receivers of Public Moneys, when such notes are presented in payment of public dues; together with instructions for keeping accounts, and making returns thereof, according to *forms* transmitted: *C's cir. 20th March*, 1843; V. 3, p. 1009.

—the same rules for Collectors and Receivers:

1340. A list of Treasury notes, signed by the acting Treasurer and the acting Register of the Treasury, which were delivered to the Treasurer of Mississippi, Richard S. Graves, who is charged by the Governor of Mississippi with having absconded with the money and property of the State, is set forth in a public notice by the Secretary of the Treasury, in pursuance of a request of the Governor, as a means of arresting the fraudulent circulation of said notes: *S's cir. 10th April*, 1843; V. 3, p. 300.

Spurious issue, to absconded Treasurer of Mississippi.

1341. Collectors and Receivers of public money, who receive Treasury notes in payment of public dues, are instructed how to cancel and transmit to the Department the notes so received by them: *S's cir. 14th April*, 1843; V. 3, p. 301.

—how to cancel and transmit Treasury notes received by Collectors, &c.:

1342. A list of Treasury notes, alleged to have been cancelled and transmitted from the Custom-house at New Orleans to the 1st Auditor, and which have not been received, having been purloined at the Custom-house or the Post Office, is transmitted to Collectors and others, to guard them against receiving the same, with instructions how to proceed in regard to any of said notes being presented to them: *S's cirs. 18th and 26th April*, 1843; V. 3, pp. 305, 308.

A list of notes purloined at New Orleans Custom-house, &c.

1343. Treasury notes, carrying interest of *one mill* per cent., are announced as being about to be issued by the Treasury Department, to be receivable in payment of public dues, as cash, under certain regulations: *S's cir. 18th October*, 1843; V. 3, p. 321.

A further issue of notes announced.

1344. A descriptive list of Cancelled Treasury notes, which have also been abstracted from the Treasury Department since 1842, is transmitted to Collectors and others, to guard

A list of notes abstracted from the Treasury Department.

A list of notes abstracted from the Treasury Department.

them against attempts to circulate them, and to request their efforts to detect persons concerned in the purloining and circulating said notes: *S's cir. 28th November*, 1843; V. 3, pp. 328 to 332.

Payments of lost Treasury notes, &c.

1344½. (Applicants for the payment of lost Treasury notes, or lost Treasury drafts, or for the renewal of lost certificates of stock, are informed how to proceed, and what documents are necessary in presenting their claims to the Department: *S's cir. 3d July*, 1843; V. 3, p. 318.)

Scrip issued on land warrants, and received in payment, &c.

1345. Holders of land warrants granted to officers and soldiers of the Revolution are notified that Scrip will be issued in satisfaction of such warrants; and Receivers of public moneys are instructed that said Scrip will be receivable in payments for public lands sold: *S's cir. 15th June*, 1837; V. 3, p. 144.

CHAPTER VI.

OF THE SYSTEM OF DEPOSITE, TRANSFER, AND SAFE-KEEPING OF THE REVENUE:

[The subjects of this Chapter are too closely allied to be separated into different Sections, in the manner of those of other Chapters—comprising the fiscal agency of Banks, its early adoption and fluctuations; the currency of Bank notes; suspensions and resumptions of Specie payments; condition and operation of Banks; practical system of collecting, keeping, and disbursing the Revenue generally; distribution of the surplus Revenue, and returns thereof, respectively, to the Treasury Department.]

THE FISCAL AGENCY OF BANKS: The National Bank and the Bank of N. York:

1346. The Secretary of the Treasury notifies Collectors of the Customs, and others, of the establishment of the Fiscal Agency of the Bank of North America, (72) and the Bank of New York, for the "financial accommodation of the Government," and gives them detailed instructions to govern their intercourse with those Banks: *S's cir. 22d September*, 1789; V. 1, p. 3.

[*Same subject.*]

1347. The signatures of the Presidents of said Banks are transmitted, with a description of the genuine notes receivable, and other detailed instructions respecting the transactions of Collectors, &c., with said Banks, to prevent imposition, &c.: *S's cir. 10th October*, 1789; V. 1, p. 11.

—of the Bank of Maryland; notes receivable as equivalent to gold and silver currency; deposites in, regulated:

1348. Notification is given, that the notes of the Bank of Maryland are to be received, in payments to the Government, as the equivalents of gold and silver currency; which also may be exchanged with the Bank for her notes; and public moneys are required to be deposited in said Bank, retaining only a small amount of cash in hands of Collectors: *S's cir. 1st June*, 1791; V. 1, p. 74.

—the Bank of the United States being established, its notes receivable, &c.:

1349. The Bank of the United States (which was the second national Bank, but commonly understood to be the first) being now in operation, the cash notes and the post notes of that institution may be received in like manner as those of other Banks, (above mentioned,) according to the instructions of the 22d September, 1789: *S's cir. 2d January*, 1792; V. 1, p. 102.

—the fiscal agency of the U. S. Bank supersedes that of other Banks:

1350. In pursuance of arrangements with the Bank of the United States, the receipt of the notes of other Banks, in payments to the Government, and the exchange of specie with them for their notes, are discontinued: *S's cir. 20th February*, 1792; V. 1, p. 106.

—U. S. Bank, as ag't of individuals against the Government.

1351. Instructions are given, by the Comptroller, to Collectors, relative to their transactions with the Bank of the United States, as Agent, by powers of attorney, of individuals having claims against the Treasury of the United States: *C's cir. 9th November*, 1792; V. 1, p. 32.

(72.) The Bank of North America (which was, in fact, the first United States Bank) was chartered, by an ordinance of Congress, on the 31st of December, 1781, "from a conviction of the support which the finances of the United States would receive from the establishment of a 'NATIONAL BANK.'" *See Ordinance, 1st vol. of the Laws, p. 672.*

Branch notes also receivable.

1352. The instruction of the 2d January, 1792, is applicable to the receivability of notes of the branches, as well as those of the mother Bank of the United States: *S's cir. 29th March*, 1793; V. 1, p. 133.

[*Same subject.*]

1353. The aforesaid instruction of the 2d January, 1792, is again explained, as extending *receivability* to the notes of branches of the mother Bank: *S's cir. 13th June*, 1793; V. 1, p. 146.

President of the Bank resigns, and another is chosen.

1354. Notification is given to Collectors and others, that John Kean, Esq., has resigned the Presidency of the United States Bank, and that George Simpson, Esq., has been chosen his successor: *S's cir. 25th March*, 1795; V. 1, p. 167.

Suspension of specie payments by State Banks, consequences of:

1355. As arrangements are making to pay all the remaining Treasury note debt, and as several State Banks have suspended specie payments, a public notification is given in detail, by the Secretary of the Treasury, of the said contemplated payments; and that, after a certain day, the notes of Banks that are *not* redeemed in specie will be *no longer receivable* by agents of the Government: *S's cir. and notice, 15th and 16th June*, 1815; V. 2, p. 53. (73.)

[*Same subject.*]

1356. The aforesaid notification, countermanding the receivability of the notes of Banks, according to a list given, which have suspended specie payments, is to be carried into effect on the 1st of October next: *S's cir. 1st August*, 1815; V. 2, p. 56.

Currency of Bank notes and Treasury notes; preference due to the latter to sustain Government credit.

1357. The notes of certain specie-paying Banks, refusing to receive Treasury notes, are not to be received in payments to the United States after the 1st of October, 1815; and other notes not at par are to be refused forthwith, according to the instructions of the Secretary of the Treasury herewith transmitted, [not recorded in the office, nor preserved with this circular]: *C's cir. 22d August*, 1815; V. 1, p. 281.

Certain Banks resume specie payments.

1358. Certain Banks in different sections of the Union having communicated their intention to resume specie payments on a given day, the Collectors of the Customs are informed of the same, that they may renew confidence, according to a resolution of Congress dated the 30th April, 1815: *S's cir. 18th February*, 1817; V. 2, p. 71.

Banks in North Carolina are depositories, by consent of U. S. Bank.

1359. Certain Banks in North Carolina are designated, by agreement with the United States Bank, as depositories of public moneys: *S's cir. 1st May*, 1817; V. 2, p. 74.

Presidents of Banks as Commissioners of Loans; instructions to.

1360. Instructions are given by the Comptroller, to the Presidents of Banks, acting as "Commissioners of Loans," respecting the payment of a moiety of the "Louisiana domestic 6 per cent stock": *C's cir. 12th September*, 1818; V. 1, p. 424.

Certain Banks having again suspended

1361. The City Banks of Baltimore and the Franklin Bank of Alexandria, D. C., having discontinued to discharge their bills in specie on demand, Collectors are instructed no

(73.) The *chasm* of more than twenty years between the above instruction of 16th June, 1815, and the preceding of March, 1795, respecting the fiscal agency and the condition of Banks, (in the anterior part of which interval the United States Bank charter had expired,) indicates a loss of numerous circular instructions respecting the agency and the transactions of Banks, which it might be desirable to recover.

longer to receive their bills in payments of dues to the United States, nor those of any other Banks under like circumstances: *S's cir. 29th May*, 1819; V. 2, p. 104. — specie payments, their notes not receivable.

1362. To correct irregularities in the dates of Collectors' weekly returns, and the certificates of their weekly deposites in Banks, they are instructed to make those deposites on the last day of the week, and the Banks to issue their certificates of said deposites on the Monday following: *S's cir. 3d June*, 1819; V. 2, p. 105. — Regulation of Collectors' weekly returns and certificates of deposites in Banks.

1363. The notes of the Mechanics' Bank of Alexandria, D. C., are no longer to be received in payment of dues to the United States: *S's cir. 7th July*, 1819; V. 2, p. 107. — Notes of certain Banks discredited.

1364. As upon an inspection of the weekly returns of the deposites of Collectors it appears that larger sums are retained in their hands than are wanted for their current weekly expenditures or disbursements, they are instructed in future to deposite weekly, to the credit of the Treasurer of the United States, all sums in their possession over $500: *S's cir. 9th August*, 1819; V. 2, p. 112. — Collectors to deposite weekly all sums over $500.

1365. Collectors and others are forbid receiving any Bank notes of less denomination than five dollars: *S's cir. 12th November*, 1825; V. 2, p. 156. — Bank notes less than $5 forbid.

1366. The Deposite Banks are informed of the appointment of John Campbell, Esq., as Treasurer of the United States; they are also furnished with his autograph signature, and are fully instructed respecting the mode of keeping their accounts with the Treasurer in future; and respecting the payment of Treasury *warrants*, and *drafts* for the transfer of public funds; and the *weekly* and *monthly* returns of Deposites made to the credit of the Treasurer, distinguishing the sources whence received, as well as the items, their amounts, &c.: *S's cir. 28th May*, 1829; V. 2, p. 212. — Accounts of Deposite Banks with the Treasurer of the U. States; their weekly and monthly returns of Deposites; payment of warrants and transfer drafts:

1367. In compliance with a resolution of the House of Representatives, the Secretary of the Treasury asks of the Governors of States copies of public documents or returns to the respective State legislatures, showing the capital, circulation, discounts, specie deposites, and condition of the different State Banks and Banking Companies, &c.: *S's cir. — August*, 1832; V. 2, p. 293. — —the business and condition of State Banks inquired after, (preparatory to removal of Deposites.)

1368. The Select or Deposite Banks (on the occasion of the removal of the Deposites from the United States Bank) are instructed, according to articles of agreement between them and the Secretary of the Treasury, that all public moneys they shall receive on deposite are to be placed to the credit of the Treasurer of the United States; and that said moneys will be drawn for by him, under warrant of the Secretary upon the Treasurer, countersigned by the Comptroller, recorded by the Register, and "ordered to be paid" by the endorsement of the Treasurer directed to the Bank. They are also instructed in relation to transfers of public funds from one Bank to another; the *forms* of receiving and designating deposites made, from what sources, &c.; and making weekly and monthly returns of the same to the Treasurer, with the form of account current of the Bank with the Treasurer of the United States: *S's cir. 1st October*, 1833; V. 2, pp. 322 to 325. (74.) — The fiscal agency of the United States Bank is transferred to select State Banks; their articles of agreement, accounts with the Treasurer, weekly and monthly returns, &c.

(74.) The Articles of Agreement between the Select of Deposite State Banks and the Secretary of the Treasury, on the consummation of the long contemplated removal, accompanied the above circular—page 326.

Monthly returns of Deposites to include those of all public agents.

1369. As all public agents holding public moneys, whether collected or received for disbursement, are required to deposite them in some selected State Bank, in addition to the foregoing instructions of the 1st instant, the said Deposite Banks are required to transmit to the Department a monthly statement, according to form prescribed, of all such deposites: *S's cir. 10th October*, 1833; V. 2, p. 327.

Certificates of Deposite by Collectors in Bank, to cover cash duties paid by merchants to the credit of the Collectors.

1370. Collectors are advised that, in making the arrangements herein required for the cash payments into the Deposite Banks by merchants of their duties on woollen goods, to the credit of the Collectors, said Collectors will be able to show that such payments had been made accordingly, by their corresponding Bank certificates of deposite to the credit of the Treasurer: *S's cir. 5th April*, 1834; V. 3, p. 9.

Irregularity of the Banks in making their returns.

1371. To correct the great irregularity that exists in the transmission of the *returns* required of the Select Banks, those returns are again enumerated, viz: One weekly statement of the condition of the Bank, and one monthly statement of the accounts of public officers with the Bank, each to be made to the Secretary of the Treasury; also, a weekly statement of the account of the Treasurer, *in duplicate*, one to the Treasurer, and one to the Secretary: *S's cir. 15th March*, 1834; V. 3, p. 6.

Specie principle enjoined on Select Banks in paying dues.

1372. In pursuance of the "Specie principle" of recent acts of Congress, the "Select Banks" are required to keep sufficient specie on hand, *particularly gold*, to pay public creditors and revolutionary pensioners: *S's cir. 7th July*, 1834; V. 3, p. 11.

Banks requested to redeem each other's notes in specie, &c.

1373. It is recommended to the Select or Deposite Banks to make arrangements with each other *to issue notes* to a limited amount, payable *reciprocally* by each other; or, if preferable, to redeem in specie and re-issue each other's notes: *S's cir. 7th July*, 1834; V. 3, p. 13.

Currency receivable by Collectors, including certain Bank notes and excluding Bank checks and drafts.

1374. Instructions are given respecting the currency receivable by Collectors of the Customs and Receivers of Public Moneys, particularly excluding the *drafts* and *checks* of Banks, and restricting them to the legal currency of the United States, (specie,) Treasury notes, notes of the Bank of the United States, or notes of Banks which are paid on demand in the legal currency: *S's cir. 5th November*, 1834; V. 3, p. 27.

The condition and operations of Select Banks to be stated semi-monthly.

1375. To establish uniformity in the returns of the Select Banks, showing their actual condition, a *form* for their future returns is transmitted, with a request that a statement will be made on the back of the returns, showing all the domestic exchange operations of those Banks; and that the returns be made semi-monthly, instead of weekly: *S's cir. 13th December*, 1834; V. 3, p. 29.

Reciprocity of Banks again urged.

1376. The aforesaid instructions are further explained as to the statement required semi-weekly of the entire operations of each Bank; also desiring to know to what extent they have agreed to receive the notes of each other, redeem them with specie, and re-issue them reciprocally: *S's cir. 27th January*, 1835; V. 3, p. 32.

tabular statement of the condition and operations of the several

1377. The Secretary of the Treasury, believing that the public interest would be promoted by diffusing the tabular information herein contained, and that it will prove particu-

larly interesting to all the Select Banks, has caused that statement to be prepared, showing the general condition of the Banks, under various heads; to which he has added such facts as have been received by the Department in relation to the extent of their operations in domestic exchanges during the past year, their operations in the present year, and the rates charged by each on the various places upon which they purchase or collect; also, a statement of the rates at which they furnish checks on distant places; and another statement of the notes which each receives of other Banks, as far as this information has been received at the Department: *S's cir. 20th February*, 1835; V. 3, pp. 33 to 59.

Select Banks made for them from their own statements severally:

1378. It is contemplated, says the Secretary, to require the Select Banks to forbear issuing notes under *five dollars*, and, at a proper interval thereafter, to forbear issuing notes of a less denomination than ten dollars, with a view gradually to restore a specie circulation: *S's cirs. 6th and 20th April*, 1835; V. 3, pp. 77, 78.

—a restriction of their issues of notes under five and ten dollars proposed:

1379. Deposite Banks are required to forbear issuing bills under *five dollars* after the 4th July, 1836; and to forbear issuing bills under *ten dollars* after the 3d March, 1837; with the further announcement of the *purpose* to act at a convenient time (if the Congress do not) on the discontinuance or interdiction of bills of all denominations under twenty dollars, under pain of withdrawing the benefits of Treasury favors of the Deposite Agency, &c.; and all receivers and disbursers of public moneys are instructed accordingly, as to the receiving and disbursing bills and specie, particularly gold: *S's cir. 22d February*, 1836; V. 3, p. 90.

—these restrictions exacted, and the minimum denomination proposed to be $20:

1380. The Deposite Banks are notified of the 2d section of the act of 14th instant, "making appropriation for the payment of Revolutionary claims," &c., requiring that hereafter no Bank notes under *ten dollars*, and after the 3d March next none under *twenty dollars*, shall be offered in payments in behalf of the United States; nor notes of any denomination, unless the same shall be payable or convertible "on the spot" in gold or silver coin: *S's cir. 16th April*, 1836; V. 3, p. 92.

—these restrictions virtually enforced by law of 14th April, 1836:

1381. The charter of the United States Bank having expired on the 3d March last, the Secretary of the Treasury notifies all Collectors, Receivers, and Deposite Banks, that the notes of said institution are no longer receivable; and their attention is again called to the aforesaid 2d section of the act of the 14th April last: *S's cir. 16th June*, 1836; V. 3, p. 95.

—the expiration of the charter of the U. S. Bank is announced, and her notes interdicted, &c.

1382. The Secretary of the Treasury proposes to the "Select Banks" a "NEW SYSTEM" for keeping their accounts, according to a *form* transmitted, with a view to render the returns of their operations more uniform, consistent, and methodical: *S's cir. 6th July*, 1836; V. 3, p. 103.

New system of accounts for Select Banks, proposed by the Secretary.

1383. Deposite Banks and Receivers are required, in order to correct and obviate frauds practised by speculators in public lands, to conform to certain modifications of former instructions respecting the proper *restriction* of facilities obtained through their means and agency; and they are especially forbid receiving in payments or deposites, on account of land sales, any other tender but gold and silver coin: *S's cir. 11th July*, 1836; V. 3, p. 106.

Specie circular to Banks and Receivers in Land Districts, restricting to specie payments, and deposites for land sales:

—Banks are required to pay interest on Deposites over one-fourth of their capital:

1384. Deposite Banks are informed that it is decided, by the opinion of the Attorney General, that, under the provisions of the act of 23d June last, a Deposite Bank is bound to pay interest upon the average amount of public money in its possession exceeding one quarter of its capital: *S's cir. 10th August*, 1836; V. 3, p. 110.

—Abstract of interest due by Banks on Deposites.

1385. The form of an interest Abstract to be returned by Deposite Banks, showing the interest due by them to the United States on deposites over one-fourth of their capital, is transmitted, with explanations of the mode of calculating the same: *S's cir. 5th January*, 1837; V. 3, p. 119.

Collectors and Receivers to retain public moneys in their own hands, when their Deposite Banks suspend specie payments.

1386. Instructions are given to Collectors and Receivers, that, should the Deposite Banks in which Collectors or Receivers deposite public moneys suspend specie payments, such Collectors or Receivers are to retain the public moneys in their own hands until further instructed, and continue to execute former instructions with this modification: *S's cirs. 12th May*, 1837; V. 3, pp. 130, 131.

Banks having failed, their sureties held responsible for Deposites:

1387. The sureties of certain Deposite Banks are notified, that the Banks having failed to fulfil "the terms of their agreement" with the Secretary of the Treasury, on the subject of the Deposites, they are held responsible: *S's cir. 23d May*, 1837; V. 3, p. 135.

—lenient course in withdrawing the Deposites:

1388. Details are given of the "lenient course" intended to be pursued in withdrawing the Deposites from insolvent Banks: *S's cir. — May*, 1837; V. 3, p. 145.

[*Same subject.*]

1389. Further details are given, in reference to the aforesaid "lenient course" of removing the Deposites from Banks suspending specie payments, together with other particulars relating to those Banks: *S's cir. 3d July*, 1837; V. 3, p. 146.

Specie circular to Receivers rescinded by resolution of Congress:

1390. The Specie clause of the Secretary's circular of the 11th July, 1836, having been rescinded by a resolution of Congress passed the 31st May, 1838, the Secretary transmits a copy of said resolution to Receivers of public moneys—which declares as follows, viz: "That it shall not be lawful for the Secretary of the Treasury to make, or *to continue in force*, any general order which shall create any difference between the several branches of the Revenue, as to the money or medium of payment in which the debts or dues accruing to the United States may be discharged": *S's cir. 1st June*, 1838; V. 3, p. 163.

The keeping of the Revenue left to the Executive, in the absence of legal provisions.

1391. In the absence of any additional provisions of law, at the last session of Congress, for the safe-keeping of the Revenue accruing from the Customs, Land Sales, &c., (since the failure of the State Bank Deposite system,) the Secretary of the Treasury admonishes Collectors and Receivers to increase their vigilance and promptness in making their returns to the Treasury, and otherwise executing their former instructions; and they are especially enjoined to abstain from the use of public moneys for private advantage: *S's cir. 14th June*, 1838; V. 3, p. 173.

The practical system of collecting, keeping, and disbursing the Revenue, in

1392. The Secretary of the Treasury makes inquiries of American Consuls abroad respecting the practical systems in operation, in the countries where they reside, of *collecting*, *keeping*, and *disbursing* the public moneys, viz: 1. In what kind of funds is the Revenue

collected, and who prescribes the kind received? 2. By whom, and how, are they kept, till expended or remitted, and at whose risk? 3. By whom paid out, in what kind, and under whose direction? 4. How are they transmitted to the Seat of Government, and at whose risk? 5. Can they be legally loaned out, or used, by officers who either collect, keep, or disburse them? 6. And what guards or checks are there against the misuse of public funds? The Secretary also asks for books and pamphlets on these subjects, with a speedy answer: *S's cir. 7th August*, 1838; V. 3, p. 175.

foreign countries, asked for of Consuls abroad.

1393. In pursuance of certain resolutions of the Senate of the 16th February, 1839, directing the Secretary of the Treasury to report to the next session all the facts and information relative to the Deposite or Distribution of the surplus Revenue among the States, he addresses to the several Governors a copy of the resolutions, and asks their respective statements of the facts in that regard: *S's cir. 20th February*, 1839; V. 3, p. 185.

Revenue surplus deposited with the States—facts in relation to, called for by Congress.

1394. (Governors of States are informed of the adjustment of sales of public lands, and the distributive share thereof coming to each State under the provisions of the act of 4th September, 1841, with tabular exhibits of the same: *C's cir. 7th November*, 1842; V. 3, pp. 965 to 970.)

Proceeds of Land sales also distributed to the States.

1395. (A like communication as the foregoing of the 7th November, 1842, apprizing Governors of the adjustment of sales of public lands, and the distributive share coming to the several States in pursuance of said act, is transmitted, with a tabular exhibit of the same: *C's cir. 17th March*, 1843; V. 3, pp. 999 to 1004.)

[*Same subject.*]

1396. The Secretary announces to Deposite Banks, Collectors, and Receivers, the appointment of William Selden, Esq., as Treasurer of the United States, and transmits his signature for their recognition: *S's cir. 22d July*, 1839; V. 3, p. 211.

Appointment of Wm. Selden as Treasurer announced.

1397. Receivers General at Boston, New York, and St. Louis, the Treasurer of the United States, the Treasurers of the Mints at Philadelphia and New Orleans, are instructed respecting their temporary accommodations, under the Subtreasury act of the 4th of July instant, for the collecting, safe-keeping, transfer, and disbursement of the public Revenue, and as to the mode of conducting their duties under that act: *S's cir. 7th July*, 1840; V. 3, p. 228.

Of Receivers General and other officers, under the Subtreasury act; their duties and temporary accommodations.

1398. In addition to the foregoing instructions of the 7th instant, four other circular instructions were addressed to the various Revenue officers, respecting their several duties under the said act, all dated on the same day, (9th July): *S's cirs. 9th July*, 1840; V. 3, pp. 229 to 239.

[*Same subject.*]

1399. In pursuance of a resolution of Congress, calling for information as to what specific matters—whether gold, silver, or notes, or certificates, or other, and what, evidences of *deposite* or *credit*, all, or any, of the REVENUE has been collected, and actually passed into the hands of officers charged with the immediate collection thereof, since the 4th July last, (the date of the Subtreasury act); distinguishing the amount of each specific matter—of which said particulars a report is required, by the Secretary, from the several officers so charged: *S's cir. 21st December*, 1840; V. 3, p. 245.

Revenue in the Subtreasury; of what matters does it consist

Weekly Deposites by Collectors again required:

1400. Collectors are required to deposite in Bank, weekly, to the credit of the Treasurer, all moneys received over the amount required for the current weekly disbursements, and to transmit the Bank certificates of deposite: *S's cir. (without date, but obviously after the repeal of the Subtreasury act)* V. 3, p. 115. (75.)

—and, in four instances, to be made daily.

1401. Former instructions are renewed, respecting the deposite of public moneys by all Collectors, weekly, retaining only enough to pay debentures and other current disbursements for their respective districts—excepting the Collectors of New York, Boston, Philadelphia, and New Orleans, who are required to deposite DAILY: *S's cir. 11th May*, 1843; V. 3, p. 316.

Certificates of Deposites, when certain Treasury notes are received, to specify the amount, &c.

1402. Depositories of public moneys, when they receive from Collectors or Receivers that description of Treasury notes which bear nominal interest, are required to specify, in their certificates of deposite, the *amount*, the *number*, the *date*, and the *denomination* of such notes; and, in their weekly returns, to specify the amount of such notes on hand, according to *form* prescribed: *S's cir. 18th October*, 1843; V. 3, p. 321.

(75.) The following Circular, addressed to Banking institutions after the repeal of the Subtreasury act of the year before, has been recovered since this Synopsis was prepared; and, though now obsolete by the re-establishment of the Subtreasury, is historically important to be preserved here:

"TREASURY DEPARTMENT, *August 19th*, 1841.

"SIR: Intending to select your Bank as a depository of the public moneys, I submit, for the consideration of the President and Directors, the following terms and conditions on which the selection will be made:

"Should your institution assent to these terms, I will, on hearing from you to that effect, give the necessary instructions to the Collectors, &c., to make their deposites in your Bank.

"1st. To receive, and enter to the credit of the Treasurer of the United States, all sums of money offered to be deposited on account of the United States, whether offered in gold or silver coin, or in notes of any Bank which are convertible into coin in the vicinity of the Bank.

"2d. If the deposite in the Bank shall exceed one-half of its capital stock actually paid in, collateral security, satisfactory to the Secretary of the Treasury, shall be given for its safe-keeping and faithful disbursement: *Provided*, That if the Secretary shall at any time deem it necessary, the Bank to give collateral security when the deposite shall not equal one-half the capital.

"3d. To make semi-monthly (or oftener, if required) returns of its entire condition to the Secretary of the Treasury, and to him and to the Treasurer of the United States, weekly, of the state of his account; and to submit its books and transactions to a critical examination by the Secretary of the Treasury, or any agent duly authorized by him, whenever he shall require it. This examination may extend to all the books and accounts, to the cash on hand, and to all the acts and concerns of the Bank, except the current accounts of individuals, or as far as it is admissible without a violation of the Bank's charter.

"4th. To pay out of the deposite in hand, in gold or silver, if required, all warrants or drafts which may be drawn upon it by the Treasurer of the United States, and to transfer any portion of that deposite to any other Bank or Banks employed by the Government, within the United States, whenever the Secretary may require it, without charge to the Government for transportation, or difference of exchange, commissions, or any thing else whatsoever; but the Secretary of the Treasury shall give reasonable notice of the time when such transfer will be required.

"5th. To render to the Government, whenever required by the proper authority, all or any portion of the services formerly performed by the Bank of the United States, or which might be lawfully required of it, in the vicinity of the Bank.

"6th. If the Secretary of the Treasury shall think proper to employ an agent or agents to examine and report upon the accounts and condition of the Banks in the service of the Government, or any of them, the Bank to pay an equitable proportion of his or their expenses and compensation, according to such apportionment as may be made by the said Secretary.

"7th. Whenever required by the Secretary of the Treasury, the Bank to furnish, with all convenient despatch, bills of exchange on London, payable at such sight as may be required, at the usual market price for the time being, without commission or advance for the profit of the Bank, or any charge whatsoever beyond the actual cost; the payment of said bills to be guarantied by the Bank.

"8th. The Secretary of the Treasury may discharge the Bank from the service of the Government, whenever, in his opinion, the public interest may require it.

"I am, very respectfully, your obedient servant,

"——— ———, *Secretary of the Treasury.*"

Duties unascertained, or paid under protest, to be *deposited*, and refunded by appropriation.

1403. All moneys paid to Collectors, as unascertained Duties, or as Duties paid under protest, are required to be *deposited* to the credit of the Treasurer of the United States, to be kept, or drawn and repaid, in due form, by order of the Secretary of the Treasury, according to the 2d section of the Appropriation act of the 3d March, 1839, setting apart the same as a fund to meet those protests: *C's cir. 13th March*, 1839; V. 3, p. 709. (76.)

[*Same subject.*]

1404. Any balance of such fund aforesaid, appropriated to repay Duties overpaid, or paid under protest, as may remain in the hands of Collectors at the end of a quarter, must be deposited to the credit of the Treasurer of the United States: *C's cir. 9th May*, 1839; V. 3, p. 733.

THE TRANSFER OF DEPOSITES: By "Transfer Drafts" of the Treasurer, recorded by the Register, and approved by the Secretary.

1405. When *transfers* are to be made of public moneys from one Bank to another, the Treasurer will issue a "Transfer Draft" upon the Bank in which the fund may then be at his credit, in favor of the Bank to which they are to be transferred, for the amount required, stating that it is to be placed to his credit in such Bank. This Draft will be recorded by the Register of the Treasury, who will authenticate the record by his signature upon the Draft; and then, finally, it will receive the sanction or approval of the Secretary of the Treasury: *S's cir. 1st October*, 1833; V. 2, p. 322.

Warrants and Transfer Drafts; two modes of abstracting Deposites to the credit of the Treasurer.

1406. ("No deduction whatever is to be made from the moneys placed to the credit of the Treasurer, (in public depositories, strictly or virtually such,) except in one of these two modes:" that is, by "Warrant" of the Secretary on the Treasurer, (ordered by the endorsement of the latter to be paid,) and by "Transfer Draft" of the Treasurer, (approved by the endorsement of the Secretary): *S's cir. 1st October*, 1833; V. 2, p. 322.) (77.)

(76.) For the regulations for the disposition of this fund, see Disbursement of Protested Duties, next Chapter, Section 3, letter (a.)

(77.) For a full explanation of *Deposites*, *Transfers*, and *Disbursements*, see note at No. 1414, Section 1, next Chapter.

CHAPTER VII.

OF THE SYSTEM OF DISBURSEMENTS OF THE REVENUE BY THE TREASURER AND OTHER OFFICERS—WHETHER OF MONEYS ACTUALLY DEPOSITED IN THE TREASURY TO THE CREDIT OF THE TREASURER, OR OF MONEYS CONSTRUCTIVELY IN THE TREASURY, OR OF MONEYS NEVER PRETENDED TO HAVE BEEN IN THE TREASURY.

SECTION 1.—General instructions respecting the disbursement of public moneys by Treasury Warrants and Drafts—with incidental Instructions respecting Deposites and Transfers of public moneys; also, certain anomalies respecting Disbursements, and irregularities of Disbursing Agents.

SECTION 2. Of the Disbursements of moneys never pretended to have been in the Treasury, or deposited to the credit of the Treasurer:

(a) Of the refunding of Tonnage duties and Light money; and the refunding of Impost duties in general, and reductions thereof, equivalent to refunding.

(b) Of Drawbacks of duties, or Debentures for the payment of Drawbacks—with returns of abstracts thereof to the Treasury.

(c) Of Disbursements on account of Bounties on Fish exported, and on account of the Tonnage of Fishing vessels, with the entries therefor, and returns of abstracts thereof to the Treasury.

(d) Of Disbursements on account of Revenue boats and cutters; on account of Light-houses; sick and disabled Seamen; expenses of suits for Fines, Penalties, and Forfeitures; expenses relating to spirits, wines, and teas; public stores; measuring goods for drawback; and expense of drayage, cooperage, &c.

(e) Of Disbursements on account of salaries, fees, emoluments, and contingent expenses of Custom-house officers; and returns of abstracts thereof to the Treasury.

SECTION 3. Of the Disbursements of moneys actually deposited in the Treasury, or of moneys constructively in the Treasury:

(a) Of the refunding of duties paid under Protest—the same having been deposited in the Treasury, to the credit of the Treasurer, as a separate fund, to be refunded by appropriation on certain contingencies.

(b) Of Disbursements on account of the salaries, fees, and emoluments of District Attorneys, Marshals, Clerks, and Jurors, &c.; on account of Judges of United States Courts; of Governors and Secretaries of Territories, Members and Officers of Territorial Legislatures; and of all others who receive their pay direct from the Treasurer.

(c) Of Disbursements on account of Military Pensions, whilst they were wholly or in part under the direction of the Treasury Department.

SECTION 1.

General Instructions respecting the Disbursement of public moneys by Treasury Warrants and Drafts—with incidental Instructions respecting the Deposite and Transfer of public moneys; also, of certain anomalies respecting Disbursements, and of irregularities of Disbursing Agents.

DISBURSEMENTS BY TREASURY WARRANTS: On payment, Warrant to be returned to the Treasury, with receipt of payee:

1407. Collectors are instructed in relation to Treasury Warrants, which will be drawn on them by the Secretary of the Treasury in favor of the Treasurer of the United States, countersigned by the Comptroller; which Warrants, being endorsed by the Treasurer, will (on being paid by the Collector to the bearer thereof, and said bearer having given his receipt in duplicate) be transmitted by the Collector to the Treasury, with one of said receipts endorsed thereon, the other receipt being retained in the office of the Collector: *C's cir. 1st December*, 1789; V. 1, p. 7.

—BY TREASURER'S DRAFTS, to be covered by Warrant:

1408. The Secretary of the Treasury gives instructions to Collectors how to proceed in returning to him the *Treasurer's Drafts* on them, after having been paid by them, viz:

—BY TREASURER'S DRAFTS, to be covered by Warrant:

That those Drafts, with a receipt endorsed on them, be transmitted as soon as they are paid *to his office*, when they shall be covered by a regular *Warrant*, and the Collector credited at the Treasury—the Collector having retained a duplicate receipt in his office: *S's cir. 30th March*, 1790; V. 1, p. 47.)

—to be cancelled by a hole through Treasurer's signature:

1409. All Treasurer's Drafts, in future, when paid by a Collector, are to be cancelled by punching a hole through the Treasurer's signature: *S's cir. 21st September*, 1791; V. 1, p. 97.

—neglected:

1410. The Instructions of the 30th March, 1790, and the 21st September, 1791, respecting the prompt return of cancelled Treasury Drafts, in consequence of a neglect to comply with them, are again repeated: *S's cir. 21st February*, 1792; V. 1, p. 106.

—continued neglect.

1411. The Instructions of the 21st September, 1791, respecting the cancellation of the Treasurer's Drafts, in consequence of continued neglect by Collectors to comply with them, are again enjoined on them: *S's cir. 4th June*, 1792; V. 1, p. 109.

Drafts to Commissioner of Loans miscarried.

1412. (The Secretary of the Treasury gives notice that a letter addressed to the Commissioner of Loans for New Hampshire, containing bills of exchange (or Treasurer's Drafts) to the amount of $5,000, had miscarried by mail: *S's cir. 15th September*, 1792; V. 1, p. 127.)

Receipts and Expenditures to end of 1792—a statement of, called for.

1413. (The House of Representatives having directed the Treasury Department to prepare a complete list or statement of all the Receipts and Expenditures of the United States to the close of the present year, the information is communicated to Collectors: *C's cir. 24th December*, 1792; V. 1, p. 37.)

Agency of State Banks resorted to, with the concurrence of the United States Bank, as Depositories of public moneys.

1414. Certain State Banks in North Carolina (six in number) are designated to Collectors by the Secretary, according to agreement with the United States Bank, as Depositories (78) of public moneys, saying—"Herewith you will receive a list of the Banks in the State of North Carolina, which have been designated as the DEPOSITORIES of the public

---

(78.) Such is the reciprocal connection and dependance between Deposites, Disbursements, and Transfers of public moneys, according to the practical operations of the Treasury, that it is of great importance so to concentrate the principal Instructions in relation thereto, as to furnish, as nearly as possible, a fair mirror of those operations from time to time, in order to attain some general idea of the same as a connected system—thus enabling one to supply the deficiencies arising from lost Instructions (or omissions possibly in some instances to embody the practice, or innovations thereon) by plain inferences from those which exist.

By adverting to the Comptroller's circular of 1st December, 1789, (No. 1407,) it will be perceived, from the fact of the Secretary's Warrants being drawn on Collectors in favor of the Treasurer, that the Collectors were the virtual Depositaries at that early day, and agents of the Treasury for the disbursement of the moneys they received. Whether the amounts of a portion of those Warrants were broken and divided by Drafts of the Treasurer in partial instances, previous to the issue of what is called a "covering Warrant" in such instances, until the instructions of the Secretary of the 30th March, 1790, (No. 1408); or the whole of the Warrants anterior to the latter date were exempt from the nimble tender of Treasurer's Drafts in detail to make their aggregate amount, does not appear from the previous Instructions. But certainly as early as said Instructions of March, 1790, (No. 1408.) Treasurer's Drafts for disbursement (not for transfer) were introduced, as a convenience, to disburse small sums from the funds in Collector's hands, and "covering Warrants" of the Secretary on said Collectors were simultaneously introduced, to cover the amounts of such Treasurer's Drafts, at periods not stated, but probably at the end of each quarter.

Nor does it appear when the system of making Deposites of public moneys in Bank by Collectors actually commenced, there being no intimation in existing Instructions of such Deposites having been ordered until the Secretary's circular of the 1st May, 1817, (No. 1414); but the fair presumption from that circular is, that those Deposites were made *mainly* in the United States Bank during the *first* charter as

Agency of State Banks resorted to, with the concurrence of the United States Bank, as Depositories of public moneys.

revenue agreeably to an arrangement made between the Treasury and the Bank of the United States; and, in pursuance of said agreement, I request that you will immediately take the measures necessary for depositing in one of the banks so designated, which may be the most convenient to your District, as well the public moneys now in your hands, as all others which may hereafter be received by you, reserving only so much as may be absolutely necessary for the current expenditures of your office. You will observe, however, that whenever a Branch of the United States Bank may be found more convenient to your District than either of the Banks alluded to, you will in that case give it the preference over all others. I will only add, that in all payments into Bank you will, as heretofore, take duplicate receipts (otherwise called Certificates of Deposite) from the Cashier, one of which is to be transmitted to this office": *S's cir. 1st May*, 1817; V. 2, p. 74.

Instructions to Depositories, respecting the deposite, transfer, and disbursement of public moneys: (being the precursor to the new Deposite system in State Banks, adopted on the removal of the Deposites from the United States Bank in 1833.)

1415. On the occasion of apprizing the Banks, employed as public Depositories, of the appointment of John Campbell, Esq., as Treasurer of the United States, and instructing them as to the mode of closing the accounts of his predecessor and opening accounts with the new Treasurer, the Secretary further instructs the said Depositories respecting the Deposites of public moneys, the disbursement of the same by Warrants, or the transfer thereof by Transfer Drafts, saying—"All public moneys received on or subsequently to the 1st of June will be placed to the credit of Mr. Campbell, as Treasurer. They will be drawn for by *him* in the following manner, and in no other: 1. The Secretary of the Treasury will issue his WARRANT upon the Treasurer, directing the payment; which Warrant will be countersigned by the Comptroller of the Treasury, and recorded by the Register, who will

---

well as the *second*, and *partially* in the State Banks, as shown by that circular; and also that the nimble Treasurer's Drafts for small sums were resorted to as a convenience throughout, from the time they were introduced in March, 1790, to be summed up in a covering Warrant at suitable periods, until the Secretary's circular of 28th May, 1829, (No. 1415,) which clearly changed this practice, saying to Depositories that Warrants and Transfer Drafts are *the only two modes* in which the amounts of their Deposites to the credit of the Treasurer can be reduced. And as Transfer Drafts are not disbursements, their amount still going to the credit of the Treasurer in some other Depository, the disbursement in detail by Treasurer's Drafts, followed by covering Warrants in gross, must have ceased at the issuing of said circular of May, 1829. And this palpable inference is equally sustained by the Instructions of the Secretary of the 1st October, 1833, (No. 1417,) which is but a reprint of the chief part of that of May, 1829, to revive or enforce their observance. But the said inference is afterwards rendered more than problematical by the Secretary's circular of the 17th May, 1837, (No. 1420,) which, in so many words, in consequence of the Deposite system in State Banks, revives the issue of Treasury Drafts in small sums, and is a positive evidence that those Drafts had been abolished or suspended. And a new practice was then adopted, as appears by the same circular, of retaining the Warrants in the Treasurer's office as his vouchers, under the authority of which he thus disbursed by small Drafts in corresponding detail; which practice would seem well calculated to dispense with the revival of "covering Warrants" not mentioned in that circular, and which obviously were thereby rendered unnecessary, as the Warrants now *preceding* the issue of the Drafts strictly conform to the requirements of the law; whereas the *covering Warrants** suppose previous disbursements in detail, by Drafts or otherwise, without the previous authority of Warrant, relying upon the subsequent sanction of a covering Warrant for the aggregate amount of those Drafts.

By the by, (without going into particulars to show the embarrassing consequences of the *explosion* of the State Banking agency, brought about by the unfortunate action of the Government in effecting their destruction, indirectly indeed, and without intention, by blows directed and dealt out upon their antagonistical regulator, the United States Bank,) it cannot but be manifest that a great multiplication and confusion of business in the Department must have arisen from this cause alone, by which the agency, formerly transacted by the United States Bank with so much satisfaction and benefit, at length fell into the hands of individual public officers in all parts of the Union, which multiplied the debits and credits on the books of the Treasury of more than 400 small Drafts in some instances, and not far short of that in a great many others, in order to disburse or transmit in convenient sums the amount of a single Warrant, which used to be done with the single Warrant alone, through the agency of the United States Bank—to say nothing of the disastrous consequences of the insecurity and irresponsibility, in most instances, of such individual agency, tempting the weak to make improvident adventures, and affording opportunities to the dishonest to commit enormous peculations, all equally calamitous and overwhelming to the innocent families of their sureties, and demoralizing to the community that becomes familiar with such transactions.

* The Warrants alluded to here, and in note (77) *ante*, which were formerly in use for covering moneys disbursed by Receivers and Collectors in payment of Drafts, will not be confounded with Warrants for covering moneys deposited to the credit of the Treasurer.

Instructions to Depositories, respecting the deposite, transfer, and disbursement of public moneys, &c.

authenticate the record by his signature; and, upon a suitable part of the Warrant, the Treasurer will give his order, directed to the proper Bank, for the payment of the money. 2. When *transfers* are to be made of public funds from one Bank to another, the Treasurer will issue a TRANSFER DRAFT upon the Bank in which the funds may be at his credit, in favor of the Bank to which they are to be transferred, for the amount required, stating that it is to be placed to his credit in such Bank. This Draft will be recorded by the Register, who will authenticate the record by his signature upon the Draft; and [then] it finally receives the written sanction of the Secretary of the Treasury. ☞No deduction whatever is to be made from the moneys placed to the credit of the Treasurer, except in these two modes.

"On the payment of any *Warrant* or [Transfer] *Draft*, the party to whom it is paid will receipt it. The Bank will note on it the day of payment, will charge it on the same day to the Treasurer, and will *transmit it* to him with the *return* of his account in which it is charged. In charging these payments, it will be proper to enter each *Warrant* or *Draft* [meaning Transfer Draft] separately, and to state the number and kind of the Warrant, (whether Treasury, War, &c.,) the date, the name of the party in whose favor it was drawn, and the amount."

To the above, the Secretary adds—"I take this occasion to call the attention of the Banks to some other matters connected with the Treasury accounts.

"It is necessary to state in the *returns*, in regard to each sum which may be deposited to the credit of the Treasurer, the name of the person by whom deposited, his office, (if he be a public officer or agent,) and in what manner or from what sources the money has accrued to the United States—whether from Customs, Internal Duties, Direct Taxes, sales of Public Lands, &c., &c., &c.; and if it be a repayment, to state on what account the money repaid was originally advanced. This information may, in almost every case, be obtained from the party who makes the Deposite; and, as the Department is often subjected to great inconvenience for the want of it, the officers of the Banks are requested to be particular in obtaining it, and in stating it in the *entry of the Deposite*.

"It is also necessary that those Banks which transmit *weekly* returns of the Treasurer's account, close them with the conclusion of Saturday's business. When the quarter of the year terminates on any other day of the week, it is requisite that the *returns* should close on the last day of the quarter, leaving for an additional *return* the transactions from that time to the close of the week; so that neither the receipts nor payments of different quarters should be included in *one return*. Punctuality in transmitting the returns is indispensable.

"To produce uniformity in the manner of making the returns of the Treasurer's accounts, a *form* is herewith transmitted; for the purpose of binding, it is requested that they be made on paper of nearly the same size.

"A *form* of the monthly statements of the deposites of public officers and agents is also transmitted, with the same view," &c.: *S's cir. 28th May*, 1829; V. 2, p. 212.

Certain accounts for settlement, to be addressed to 1st Auditor, properly vouched, heretofore misdirected.

1416. (The erroneous practice which has subsisted to this day of officers of the Government [meaning those only whose accounts are audited by the 1st Auditor and revised by the 1st Comptroller] rendering their accounts of receipts and disbursements to the Comptroller's office, instead of the 1st Auditor's, for settlement, is required to be corrected, by addressing all their accounts for settlement to the 1st Auditor: *C's cir. 1st March*, 1830; V. 3, p. 49.)

The foregoing instructions of 28th May, 1829, repeated, in substance, in relation to deposites, transfers, and disbursements of public moneys, under the arrangement with State Banks, (on consummating the removal of the deposites from the United States Bank, projected in 1829.)

1417. The Secretary of the Treasury reiterates to Deposite Banks the principal part of the instructions of the 28th May, 1829, (No. 1415,) saying: "All public moneys received will be placed to the credit of the Treasurer of the United States. They will be drawn for by him in the following manner, and in no other:

"1. The Secretary of the Treasury will issue his *Warrant* upon the Treasurer directing the payment, which Warrant will be countersigned by the Comptroller of the Treasury, and recorded by the Register, who will authenticate the record by his signature; and upon a suitable part of the Warrant the Treasurer will give his order, directed to the proper Bank, for the payment of the money. A private letter of advice will be transmitted by the Treasurer in each case.

"2. When transfers are to be made of public funds from one Bank to another, the Treasurer will issue a *Transfer Draft* upon the Bank in which the funds may be at his credit in favor of the Bank to which they are to be transferred, for the amount required, stating that it is to be placed to his credit in such Bank. This Draft will be recorded by the Register, who will authenticate the record by his signature upon the Draft; and [then] it will, finally, receive the written sanction of the Secretary of the Treasury.

"No deduction whatever is to be made from the moneys placed to the credit of the Treasurer except in these two modes.

"On payment of any *Warrant* or *Draft*, [meaning transfer Draft,] the party to whom it is paid will receipt it. The Bank will note on it the day of payment, will charge it on the same day to the Treasurer, and will transmit it to him, with the *return* of his account in which it is charged. In charging these payments it will be proper to enter each *Warrant* or *Draft* separately, and to state the number and kind of the Warrant, (whether Treasury, War, or Navy,) the date, the name of the party in whose favor it was drawn, and the amount.

"The attention of the Banks is particularly called to some other matters connected with the accounts of the Treasury.

"It is necessary to state, in the *returns*, in regard to each sum which may be deposited to the credit of the Treasurer, the name of the person to whom deposited, his office, (if he be a public officer or agent,) and in what manner, or from what source, the money has accrued to the United States—whether from Customs, Internal Duties, Direct Taxes, Public Lands, &c., &c.; and, if it be a repayment, to state on what account the money repaid was originally advanced. This information may, in almost every case, be obtained from the party who makes the deposite; and as the Department is often subjected to great inconvenience for want of it, the officers of the Banks are requested to be particular in obtaining it, and in transmitting it in the entry of the deposite.

"It is also necessary that the Treasurer's *weekly account* be closed with the conclusion of Saturday's business. When the quarter of the year terminates on any other day of the week, the account should close on the last day of the quarter, leaving, for an additional *return*, the transactions from that time to the close of the week, so that neither the *receipts* nor *payments* of different quarters should be included in *one return*. Punctuality in transmitting the *returns* is indispensable.

"To produce uniformity in the manner of making the *returns* of the Treasurer's account, a *form* is herewith transmitted; for the purpose of binding, it is requested that they be made on paper of nearly the same size. Duplicate [*returns*] statements of the Treasurer's account should be transmitted—one addressed to the Secretary and one to the Treasurer: *C's cir. 1st October*, 1833; V. 2, p. 322.

Upon the insufficiency of the State Bank Agency and Deposite System beginning to manifest itself, a temporary expedient is resorted to, of creating an anomalous agency vested in Receivers of Public Moneys.

1418. Upon the Select State Deposite Bank System adopted in 1833, (as partially shown in the aforesaid circular of October of that year, of which the circular of May, 1829, (No. 1415,) was the preparatory movement, as a substitute for the United States Bank, from which the public deposites were at length entirely withdrawn,) proving its insufficiency as an agency for the public disbursements in *all* sections of the Union, a temporary expedient was adopted by the Secretary of the Treasury in making anomalous *disbursements* by *Receivers* of Public Moneys, in the character of *depositaries*, in such sections, without or with the authority of Warrants, addressing and instructing such triple agents thus:

"For the mutual accommodation of the *public officers* and *creditors* in your neighborhood, and of yourself and the Treasury Department, I propose *hereafter* to direct WARRANTS in their favor to *yourself*, for payment, when desired by them.

"It will be in your power *also*, before a Warrant is obtained by them, and whenever you have confidence in their honesty and solvency, to take an *assignment* or *draft* by them, in your favor, of their *supposed claim* on the Treasury *to pay its amount*, and, on its being forwarded here, *to receive a Warrant in your own behalf* for the sum due. All the Warrants paid in the manner *first* stated or received *in your own name*, will be *ample vouchers in your behalf, on a settlement of your accounts*; and, in this way, the officers and creditors of the Government will *often be saved travel and expense*. You will have to make *less frequent deposites*, and at less hazard, as the balance on hand, to be deposited at the end of each month, will, probably, *in this way*, become considerably *reduced*, and the Department will have the satisfaction of *obliging* others through *its own officers*, without increasing *sensibly* the risk or labor of any. You will please notify such public officers as live near you of the existence of this arrangement, in order that they may, if convenient and agreeable, take *advantage* of its benefits: *S's cir. 6th August*, 1834; V. 3, pp. 19, 20. (79.)

On a general failure of Select Banks, the Collectors of the Customs and Receivers of public moneys are made depositaries of public moneys:

1419. Upon the commencement of a general failure of the State Bank Deposite system, in 1837, the Secretary of the Treasury was at length reduced to the straits of formally constituting the Collectors of the Customs and the Receivers of public moneys as depositaries of the public moneys they received, in all cases wherein the Banks in which they usually deposited should become insolvent, or suspend specie payments, "until further orders or directions are given by the Department how to deposite, transfer, or *pay* them": *S's cirs. 12th May*, 1837; V. 3, pp. 130, 131.

—further instructions are given to depositaries, &c.

1420. In pursuance of the above intimation of further directions how to pay, transfer, or deposite the public moneys, the Secretary, in a few days thereafter, gave the following direction for the government of Deposite Banks, and of Collectors and Receivers acting as temporary depositaries, how to pay the same—being a new expedient not before practised—viz: "You will receive, enclosed, the blank *form* in which the Treasurer of the United States will hereafter issue his *Drafts* in convenient sums for payments to the creditors of the Government, and for *advances* made, in pursuance of law, to disbursing officers, with the signature of the Treasurer and Register written on its face, for information as to their handwriting.

(79.) To the same effect, officers at a distance receiving salaries direct from the Treasury, were notified by the Secretary's circular, 10th October, 1834, V. 3, p. 23.

—further instructions are given to depositaries, &c.

"The WARRANTS on which these drafts may be issued will be *retained* in the possession of the Treasurer, and the drafts will be directed for payment either to a Cashier of a Bank, or a Collector of the Customs, or a Receiver of Public Moneys, as the convenience of the service may require. For greater safety, notice will be given by the Treasurer, to the Bank, Collector, or Receiver on whom they shall be drawn, stating the date, number, and amount of each draft drawn on them respectively, and also the name of the person or persons in whose favor they issue.

"If the drafts on the Banks be not seasonably discharged on presentment, the Collectors and Receivers are requested to redeem them, by receiving them in payment for Duties or for Public Lands; provided, that before they shall be received by any such Collector or Receiver, a certificate, that they have been properly presented to the Bank and not paid, shall be furnished. This certificate will be given on the back of them by the Cashier of the Bank on which they are drawn; or, on his failure to give such certificate, or his signature not being known or verified to the Collector and [or] the Receiver, the Treasurer of the United States, on a return of the checks [drafts] to him, and his being convinced by any evidence that the Bank declines to pay them in a manner satisfactory to the holder, will himself make a certificate thereon, which will justify the above named officers in taking them up in the manner before described.

"The drafts so received by you will immediately be cancelled by a cross, with ink, on their face, and a hole cut through the centre of them. Retaining a schedule of the numbers and amount of each, you will then transmit them, *weekly*, to the Treasurer of the United States; and the officers by whom they were taken up will, on their receipt by the Treasurer, obtain credits, in their accounts with the United States, for the amount of such as are correct. You will also return to him, *weekly*, a statement of the gross amount of checks [drafts] taken up, and of the gross amount of money on hand.

"The Banks on which [any of] these checks [drafts] are drawn, if paying them, will be expected to act in a similar manner as to *cancelling* and *returning* them *weekly* to the Treasurer": *S's cir. 17th May*, 1837; V. 3, p. 134.

[*Same subject.*]

1421. The Secretary of the Treasury gives further instructions to Collectors and Receivers of public moneys, as Depositaries thereof, under the embarrassing exigencies growing out of the removal of the deposites from the Bank of the United States, and the insufficiency of State Bank depositories as a substitute, viz: "Should all the Banks in your vicinity, selected as depositories of public money, have suspended specie payments at any time, so that you can no longer legally deposite in them, as usual, to the credit of the Treasurer, all public moneys received by you, except such sums as may be required to meet the current expenses of your office—the payment of debenture certificates by Collectors, &c. —in other words, the sums you would *formerly* have placed in Bank to the credit of the Treasurer of the United States, will, under the present arrangements, be placed to his credit, *in a separate account*, on the books of your office. They will be drawn for by him in the following manner, and no other:

"1st. By the Treasurer's draft on the officer having funds to his credit, directing the payment; which draft will be recorded by the Register of the Treasury, who will authenticate the record by his signature. A private letter of advice will be transmitted by the Treasurer in each case.

"2d. By a transfer draft, signed as above, and approved by the signature of the Secretary

of the Treasury, for the purpose of transferring funds to some other point where they may be required for the service of the Government. —further instructions are given to depositaries, &c.

"No deduction whatever is to be made from the moneys placed by you to the credit of the Treasurer, except in one of these two modes, until they can be lodged by you with some legal depository.

"On payment of any draft, the party to whom it is paid will receipt it. You will note on it the day of payment, will charge it on the same day to the Treasurer, and will transmit it to him with the *return* of his account in which it is charged. In charging these payments, it will be proper to enter each draft separately, and to state the number and kind of draft, whether transfer, or on Treasury, War, or Navy warrants, and the amount.

"It is also necessary that the Treasurer's account be closed, *weekly*, with the conclusion of Saturday's business, and transcripts thereof forwarded in duplicate, one copy to the Secretary of the Treasury, and one to the Treasurer. When the quarter of the year terminates on any other day of the week, the account should be closed on the last day of the quarter, leaving for an additional *return* the transactions from that time to the close of the week; so that neither the receipts nor payments of different quarters be included in one return. Punctuality in transmitting the *returns* is indispensable.

"To produce uniformity in the manner of making *returns* of the Treasurer's account, a *form* is herewith transmitted. For the purpose of binding, it is requested that they be made on paper of nearly the same size. Your monthly returns must be rendered to the Department, as heretofore.

"When the public moneys shall have accumulated in your hands to an amount exceeding dollars, you can make a special deposite of the same, in your name, for safe-keeping, in the nearest Bank in which you have heretofore deposited the public money, and which will receive the same, to be held by it specially subject to the payment of checks or drafts drawn by the Treasurer of the United States on the officer by whom the same has been deposited": *C's cir. 9th June*, 1837; V. 3, p. 139.

1422. In consequence of many Receivers of public moneys having failed to comply with the foregoing instructions of the 9th June last, a copy of said instructions is again transmitted to them, enjoining strict compliance therewith, under pain of being reported to the President for removal: *S's cir. 13th October*, 1837; V. 3, p. 150. Receivers threatened for delinquency therein.

1423. The Secretary of the Treasury informs and admonishes Collectors and Receivers of public moneys, thus: "Congress having adjourned without making any additional provision for the *security* and *safe-keeping* of the public money, it is obvious that, in the present state of the *laws* and of the *Banks*, an unusual responsibility devolves upon those who *collect* the Revenue of the General Government. The difficulty in obtaining suitable depositories for it, as well as in transferring or *paying* it out conveniently, without the aid of that further legislation, the necessity and character of which have been fully explained in public communications from this Department, imposes on all Collectors and Receivers the duty of extraordinary vigilance and care. The President expects that exertions corresponding to the occasion will be cheerfully made by every officer, and that no effort will be spared to have all the laws, as well as the regulations and instructions of the Treasury Department, scrupulously enforced. Accuracy in your *accounts*, punctuality in *returns*, promptness in your *deposites* and *payments*, and an entire *forbearance* to *use* any part of the public funds for *private purposes*, will, it is hoped, characterize the whole class of collecting officers here- The Secretary makes further efforts to impress a due sense of fidelity on the depositaries of public moneys.

—Efforts to impress a due sense of fidelity, &c.

after. In the present condition of things, if any departure from such a course should unfortunately occur, it will be much regretted; and, however unpleasant the task, an exemplary and severe notice of the irregularity will become necessary, in order to secure the great public interests involved in the subject. The duty, on the part of public officers, to abstain from the employment of the public money for *private advantage* is so apparent, that no excuse whatever for it can be deemed admissible": *S's cir. 14th July*, 1838; V. 3, p. 173.

[*Same subject.*]

1424. The Secretary states, to Collectors of the Customs and Receivers of public moneys, that—"Many of them having failed to comply strictly with the requirements of the circular from the Department of the 9th of June, 1837, both as to the *form* of the *returns* required and the *periods of transmitting* them, I have to call your attention to that circular, and to request that hereafter the instructions it contains may be particularly attended to," &c.: *S's cir. 1st May*, 1839; V. 3, p. 188.

[*Same subject.*]

1425. In pursuance of resolutions of the Senate calling for information from the President of all instances in which *disbursing agents*, *officers*, and *contractors* of the Government, have *sold* or *exchanged* Government *Drafts* or *funds* during 1838 and 1839, answers are called for from the said description of officers severally: *S's cir. 6th January*, 1840; V. 3, p. 220.

Instructions of the 28th May, 1829, again repeated, with modification, to meet emergencies.

1426. The instructions of the Secretary of the 28th May, 1829, respecting the deposite, disbursement, and transfer, of public moneys, reiterated by circular of 1st October, 1833, and modified by those of 17th May and 9th June, 1837, are again reissued, with a modification, in one particular only, by substituting the denomination of "*Treasurer's Draft*" with that of "Treasurer's Order." The identity or similarity of the instructions to depositories, with this change of the name of the Treasurer's Drafts, will be recognised by a short quotation, viz: "All public moneys received will be placed to the credit of the Treasurer of the United States. They will be drawn for by him in the following manner, and in no other:

"1. The Treasurer will give his "*Order*," countersigned by the Register, directed to the proper Bank, for the payment of the money. A private letter of advice will be transmitted by the Treasurer in each case.

"2. When transfers are to be made of public funds from one Bank to another, the Treasurer will issue a Transfer Draft, upon the Bank in which the funds may be at his credit, in favor of the Bank to which they are to be transferred, for the amount required, stating that it is to be placed to his credit in such Bank. This Draft will be recorded by the Register, who will authenticate the record by his signature upon the Draft; and it will, finally, receive the written sanction of the Secretary of the Treasury.

"No deduction whatever is to be made from the moneys placed to the credit of the Treasurer, except in these two modes," &c., &c.: *S's cir.* —— 1840; V. 3, p. 221.

Effort at relief is made in the establishment of the "Subtreasury" for the col-

1427. Congress, for the relief of the almost overwhelming embarrassments evinced by most of the foregoing instructions, having, on the 4th July, 1840, passed the Subtreasury act, "to provide for the collection, safe-keeping, transfer, and disbursement of the public revenue," the Secretary of the Treasury gives instructions to Receivers General, Collectors of the Customs, Receivers of Public Moneys, and Registers of Land Offices, Treasurers of

the Mint and branches, and to other officers, respecting their duties under said act: *S's cirs. 7th and 9th July*, 1840; V. 3, pp. 228 to 238.

lection, safe-keeping, transfer, and disbursement of the Revenue.

1428. Disbursing agents, and officers of the Treasury Department, are informed that they are forbid, by the 21st section of the Subtreasury act, "providing for the collection, safe-keeping, transfer, and disbursement of the public revenue," to exchange the funds except for gold and silver; and they are instructed, that, when any difficulty shall arise in obtaining the legal currency (gold and silver) at par for any Drafts of the Treasurer *in their office* on distant depositories, they must apply to the depository near them, who will aid and assist them, as far as practicable, in raising proper funds on said Drafts. He also informs such disbursing officers that, when they make requisitions for money to pay contracts or salaries, if the Treasurer does not give them a Draft on some depository situated near, he can give Treasury notes, or several Drafts in suitable amounts, for paying the different large contracts and salaries, on specifying them, and they can then deliver those notes or Drafts directly to the persons for whose payment they were procured, and thus save the trouble and delay of selling or collecting them: *S's cir. 15th July*, 1840; V. 3, p. 242.

Officers of Subtreasury forbid to exchange funds, except for gold and silver, &c.

1429. Disbursing agents are required to render their accounts of disbursements for the quarter ending the 4th March, 1841, in due form, as soon as practicable, and for subsequent quarters in like manner: *C's cir. 30th March*, 1841; V. 3, p. 873.

Disbursing agents, in general, instructed respecting their accounts:

1430. In pursuance of a resolution of the Senate, "that the President be requested to inform the Senate what amounts of public moneys, if any have been placed in the hands of disbursing officers and agents, are now on deposite in Banks—whether specie-paying or not—and whether as general or special deposites; the Secretary requests specific answers from all such agents employed by the Treasury Department: *S's cir. 11th June*, 1841; V. 3, p. 250.

—and respecting the deposite of moneys advanced to them.

1431. Disbursing agents at the seat of Government are required to render their accounts to the 1st Auditor, within ten days after each quarter, for settlement: *C's cir. 30th November*, 1842; V. 3, p. 977. (80.)

Agents at the seat of Government to make returns in ten days.

(80.) In the absence of any specific instructions and regulations by the Secretary of the Treasury in relation to the presentation and settlement of CLAIMS of a *civil* and *diplomatic* character, through the 1st and 5th Auditors, to be revised by the 1st Comptroller, though there are many such regulations prescribed by the other Departments for the presentation and settlement of claims under their jurisdiction, and especially as there is one class of claims which, though purely military in their origin, and practically, by provision of law, placed under the jurisdiction of the Secretary of War, whilst, by the same legal authority, they have engrafted upon them the anomalous character of being passed under the settlement and award of the 3d Auditor, (engaged on certain branches of accounts of the War Department,) through the hands of the 1st Auditor, (engaged on accounts of the civil department,) to the 1st Comptroller, and, through him, to be made a charge upon the civil appropriations, whilst they are assumed to be exempt from any *control* or *interference* of those officers supervising the civil disbursements, or even of the 2d Comptroller, who is the proper supervising officer for the adjusted accounts of the War Department as well as of the Navy Department, it may be acceptable to claimants and others interested, as well as to the curious, in the tortuous courses that legislation sometimes takes, to occupy a small space here with a copy of the "instructions and regulations" of the War Department, *approved* and *countersigned* by the President of the United States, with a *postcript* of the 3d Auditor, for the authentication and presentation of said anomalous claims, which are written as follows, viz:

"WAR DEPARTMENT, *January* 25, 1837.

"*Rules in relation to claims provided for by an act of Congress passed 18th January*, 1837, *entitled 'An act to provide for the payment of horses and other property lost or destroyed in the military service of the United States,' prescribed in pursuance of the 4th section of the said act.*

"All claims under the provisions of this act must be presented at the office of the Third Auditor of the Treasury Department before the end of the next session of Congress, and each must be substantiated by such evidence as is hereinafter designated, with respect to cases of the class under which it falls.

"FIRST CLASS OF CASES.

"By the first section of the law it is enacted: 'That any field, or staff, or other officer, mounted militiaman, volunteer, ranger, or cavalry, engaged in the military service of the United States since the 18th of June, 1812, or who shall hereafter be in said service, and has sustained, or shall sustain, damage, without any fault or negligence on his part while in said service, by the loss of a horse in battle, or by the loss of a horse wounded in battle, and which has died, or shall die, of said wound, or, being so wounded, shall be abandoned by order of his officer, and lost, or shall sustain damage by the loss of any horse by death or abandonment, in consequence of the United States failing to supply sufficient forage, or because the rider was separated and dismounted from his horse, and ordered to do duty on foot at a station detached from his horse; or when the officer in the immediate command ordered, or shall order, the horse turned out to graze in the woods, prairies, or commons, because the United States failed, or shall fail, to supply sufficient forage, and the loss was or shall be consequent thereof, or for the loss of necessary equipage in consequence of the loss of his horse, as aforesaid, shall be allowed and paid the value thereof: *Provided*, That if any payment has been or shall be made to any one aforesaid, for the use and risk, or for forage after the death, loss, or abandonment of his horse, said payment shall be deducted from the value thereof, unless he satisfied, or shall satisfy, the paymaster, at the time he made or shall make the payment, or thereafter show, by proof, that he was remounted, in which case the deduction shall only extend to the time he was on foot: *And provided, also*, If any payment shall have been, or shall hereafter be, made to any person above mentioned, on account of clothing, to which he was not entitled by law, such payment shall be deducted from the value of his horse or accoutrements.'

"To establish a claim under this provision the claimant must adduce the evidence of the officer under whose command he served when the loss occurred, if alive; or, if dead, then of the next surviving officer; describing the property, the value thereof, the time and manner in which the loss happened, and whether or not it was sustained without any fault or negligence on the claimant's part. The evidence should also, in case the claimant was remounted after the loss, state when he was remounted, how long he continued so, and explain whether the horse whereon he was remounted had not been furnished by the United States, or been owned by another mounted militiaman or volunteer, to whom payment for the use and risk thereof, or for its forage, whilst in the possession of the claimant, may have been made; and if it had been thus owned, should name the person, and the command to which he belonged. And in every instance in which the claim may extend to equipage, the several articles of which the same consisted, and the separate value of each, should be specified.

"SECOND CLASS OF CASES.

"The second section of the law enacts: 'That any person who, in the said military service, as a volunteer or draughted militiaman, furnished, or shall furnish, himself with arms and military accoutrements, and sustained, or shall sustain, damage by the capture or destruction of the same, without any fault or negligence on his part, or who lost or shall lose the same by reason of his being wounded in the service, shall be allowed and paid the value thereof.'

"Each claim under this provision must be established by the evidence of the officer who commanded the claimant when the loss happened, if alive; or, if dead, then of the next surviving officer; describing the several articles lost, the value of each, whether or not the same were furnished by the claimant, in what way, and when the loss occurred, and whether or not it was sustained without any fault or negligence on his part.

"THIRD CLASS OF CASES.

"The third section of the law enacts: 'That any person who sustained, or shall sustain, damage by the loss, capture, or destruction, by an enemy, of any horse, mule, or wagon, cart, boat, sleigh, or harness, while such property was in the military service of the United States, either by impressment or contract, except in cases where the risk to which the property would be exposed was agreed to be incurred by the owner, if it shall appear that such loss, capture, or destruction was without any fault or negligence on the part of the owner; and any person who, without any such fault or negligence, sustained, or shall sustain, damage by the death or abandonment and loss of any such horse, mule, or ox, while in the service aforesaid, in consequence of the failure, on the part of the United States, to furnish the same with sufficient forage, shall be allowed and paid the value thereof.'

"To establish a claim under this provision, it will be necessary to produce the testimony of the officer or agent of the United States who impressed or contracted for the service of the property mentioned in such claim, and also of the officer under whose immediate command the same was employed at the time of capture, destruction, loss, or abandonment; declaring in what way the property was taken into the service of the United States, the value thereof, whether or not the risk to which it would be exposed was agreed to be incurred by the owner, whether or not, as regarded horses, mules, or oxen, he engaged to supply the same with sufficient forage, in what manner the loss happened, and whether or not it was sustained without any fault or negligence on his part.

"The sixth section of the law enacts: 'That in all instances where any minor has been, or shall be, engaged in the military service of the United States, and was or shall be provided with a horse or equipments, or with military accoutrements, by his parent or guardian, and has died, or shall die, without paying for said property, and the same has been, or shall be, lost, captured, destroyed, or abandoned in the manner before mentioned, said parent or guardian shall be allowed pay therefor, on making satisfactory proof as in other cases, and the further proof that he is entitled thereto by having furnished the same.'

"A parent or guardian of a deceased minor will, therefore, in addition to such testimony applicable to his claim as is previously described, have to furnish proof that he provided the minor with the property therein mentioned; that the minor died without paying for such property; and that he, the parent or guardian, is entitled to payment for it, by his having furnished the same.

"The seventh section of the law enacts: 'That in all instances where any person, other than a minor, has been or shall be engaged in

SECTION 2.

Of the disbursements of Public Moneys which never are pretended to have been in the Treasury, (or deposited to the credit of the Treasurer,) with the Weekly, Monthly, and Quarterly Returns thereof to the Secretary of the Treasury for information, and quarterly to the 1st Auditor for settlement. (81.)

(a.) Of the refunding of Tonnage duties and Light money, and of Impost duties in general, and the reductions thereof, (equivalent to refunding,) and of the returns of accounts of the same, respectively, to the Treasury.

(b.) Of the disbursement of Debentures on account of drawback of duties, with returns of accounts thereof to the Treasury.

(c.) Of the disbursements on account of Bounties on Fish exported, and allowances on the Tonnage of Fishing vessels, with statements of the entries therefor, and returns of accounts thereof, respectively, to the Treasury.

(d.) Of the disbursements on account of Revenue boats, Light-houses, sick and disabled seamen, expenses of suits for Fines, Penalties, and Forfeitures, and expenses relating to spirits, wines, teas, drayage, cooperage, &c.

(e.) Of disbursements on account of the salaries and emoluments, and the contingent expenses of the officers of the Customs, and the returns of accounts thereof to the Treasury.

(a.) *Of the refunding of Tonnage duties and Light money, and of Impost duties in general, and the reductions thereof, (equivalent to refunding,) and of the returns of accounts of the same, respectively, to the Treasury.*

1432. Alien duties—of Tonnage, Light money, and Impost on merchandise—incurred by American vessels for not having Registers, or Enrolments and Licenses, (in due form,) Alien duties, in certain cases, on Ameri-

the military service aforesaid, and has been or shall be provided with a horse or equipments, or with military accoutrements, by any person, the owner thereof, who has risked, or shall take the risk of such horse, equipments, or military accoutrements, on himself, and the same has been or shall be lost, captured, destroyed, or abandoned, in the manner before mentioned, such owner shall be allowed pay therefor, on making satisfactory proof, as in other cases, and the further proof that he is entitled thereto by having furnished the same, and having taken the risk on himself.'

"Besides the testimony in support of his claim herein before required, every such owner, therefore, will have to prove that he did provide the horse, equipments, or military accoutrements therein mentioned, and took the risk thereof on himself; and that he is entitled to pay therefor by having furnished the same, and taken the risk thereof on himself; and this proof should be contained in a deposition of the person who had been so provided by him with such horse, equipments, or military accoutrements.

"In no case can the production of the evidence, previously described, be dispensed with, unless the impracticability of producing it be clearly proved, and then the nearest and best other evidence of which the case may be susceptible, must be furnished in lieu thereof.

"Every claim must be accompanied by a deposition of the claimant, declaring that he has not received from any officer or agent of the United States any horse or horses, equipage, arms, accoutrements, mule, wagon, cart, boat, sleigh, or harness, (as the case may be,) in lieu of the property he lost, nor any compensation for the same, and be supported, if practicable, by the original valuation list, made by the appraisers of the property at the time the same was taken into the United States service.

"All evidence, other than the certificates of officers, who at the time of giving them were in the military service of the United States, must be sworn to before some judge, justice of the peace, or other person duly authorized to administer oaths, and of which authority proof should accompany the evidence.

"B. F. BUTLER, *Secretary of War ad interim.*

"APPROVED, *January* 25, 1837: ANDREW JACKSON.

"TREASURY DEPARTMENT, *Third Auditor's Office, January* 26, 1837.

"Each claimant can have the sum which may be allowed on his claim remitted to him direct on his signifying a wish to that effect, and naming the place of his residence; but if the money is to be remitted or paid to any other person, a power of attorney to him from the claimant, duly executed and authenticated, should be forwarded with the claim.

"To facilitate the requisite searches, and avoid delay in the adjustment of the claims, each claimant should name on his papers the paymaster or other disbursing officer by whom he was paid for the services of himself, horse, wagon, cart, team, boat, &c.

"PETER HAGNER, *Auditor.*"

(81.) The SYNOPSIS of instructions embraced under this Section, affords very meagre evidences respecting the extent of this description of disbursements made by Collectors of the Customs on some of the subjects mentioned, though very full of details on others. In order to appreciate the unguardedness of the Revenue at the very threshhold, or rather the outer vestibules of the Treasury, it would be necessary to

can vessels, to be refunded.

are ordered (in pursuance of the act of Congress of July last imposing Tonnage duties) to be *refunded* in the ports where they were paid, retaining the American rates: *S's cir. 20th August*, 1790; V. 1, p. 58.

Duties on copper bottoms for stills, to be refunded.

1433. In pursuance of a decision of the Supreme Court—that copper bottoms cut round for stills, and raised copper bottoms intended for the same purpose, are not subject to duty—Collectors are instructed to *refund* all duties collected thereon, and to cancel the bonds taken for duties in such cases: *C's cir. 24th April*, 1809; V. 1, p. 248.

Reduction of duties on wines—by act 24th May, 1828—equivalent to refunding:

1434. The reduction of duties, (equivalent to refunding,) according to the act of the 24th May, 1828, on wines previously deposited in the public stores, is to be made from the *then* rates on the *quantity* of the wines ascertained at the time of their importation—charging the United States with the reduction: *C's cir. 5th January*, 1829; V. 3, p. 1.

—under acts of 14th July, 1832, and 2d March, 1833.

1435. Regulations are prescribed, under the acts of the 14th July, 1832, and 2d March, 1833, for the ascertaining the duties payable on wines, according to the scheme of reduction thereby established—or, when an *excess* contrary to that scheme has been paid, for *refunding* the same: *C's cir. 12th August*, 1833; V. 3, p. 410.

[*Same subject.*]

1436. Further regulations are prescribed, with a view to establish a uniformity of practice in the execution of the laws above referred to, respecting the duties on wines; with a *form* of a certificate to be made by Collectors of the whole duties paid, and whereof one half is entitled to be returned: *C's cir. 18th February*, 1834; V. 3, p. 439.

---

look at the enormous amounts, and to ponder upon the details, of these disbursements of public moneys which have never been in the Treasury, but which are deducted quarterly, nay daily, from the proceeds of the Revenue, according to the official returns of the Collectors, and the *residuum*, only, is deposited or placed to the credit of the Treasurer. So that the accounts of the receipts of the Revenue are never, and cannot be, under the existing policy, settled or audited, until *after* the Collectors have made their *deductions* from them, as well for the *indefinite* as for the *definite* expenditures of their offices and districts—which settlements, in some instances, are not made for six months after such deductions have been *expended*. In conformity with the instructions to Collectors, for stating these disbursements *in their Quarterly Accounts Current*, with the receipts of duties and other avails of the Revenue, the former as *Debits* and the latter as *Credits* to the United States, the official calls of the Department for those accounts of *disbursements* will be found more in detail in Chapter III, Sections 8 and 9, in connection with the returns of the accounts of *receipts* and *expenditures*, than can be given here without tedious repetition. The following items, however, are here quoted as examples of those calls for *accounts current*, &c., from which the generality and simultaneousness of this class of *disbursements*, with the *receipts* of the Revenue, may be fully appreciated, viz: "An account or statement is required to be rendered *weekly* from large districts, to the Secretary of the Treasury, of moneys RECEIVED and DISBURSED or paid away:" *C's folio cir. 31st July*, 1821:—"A like statement or account is to be rendered monthly, from small districts, to the Secretary of the Treasury, of moneys RECEIVED and moneys DISBURSED:" *C's folio cir. 31st July*, 1821:—"As the Collectors' returns show *larger* balances *retained* on hand than can be wanted to pay *debentures*, and defray other current demands on them, they are required to deposite the excess in Bank, to the credit of the Treasurer of the United States, and transmit the certificates of deposite to the Department:" *S's cir., No.* 995:—"Former instructions are renewed respecting the deposite of public moneys by Collectors weekly, in the public depositories, *retaining only* enough to pay *debentures* and *other current expenditures* of their districts, excepting the Collectors of New York, Boston, Philadelphia and New Orleans, who are required to deposite DAILY." *S's cir. 11th May*, 1843.

It need hardly be remarked, that *most of the items* on the debit side of the Collectors' accounts current with the United States, are occasionally liable, in part, under certain circumstances, to be placed in the Treasury to the credit of the Treasurer: under which circumstances, such partial amounts, so deposited, will not appear in the Collectors' quarterly accounts current on the debit side, but will be included or merged among the appropriate items on the credit side of the account as moneys received; and when they are refunded, or otherwise disbursed, it is done in the regular or constitutional mode, by warrant, under authority and appropriation of law. But why should any class of accounts against the United States be paid before the money has been placed in the Treasury? If *one* must, why not a *greater* number; why not *all*?—thus making the *receiving*, or *collecting* officers, the disbursing agents universally, and leaving the accounts of *receipts* and *disbursements* to be settled after the whole of the money is gone, as well as in the case of *this portion of it*. This mode of paying the expenses of collecting the Revenue, being authorized by the Collection act of 2d March, 1799, must therefore strike every one at this day, as a palpable defect.

1437. The *form* of the certificate by Collectors, as above prescribed, is altered: *C's. cir. 1st March*, 1834; V. 3, p. 445. [*Same subject.*]

1438. A decision, according to instructions previously addressed to the Collector at New York, is made circular, respecting the mode of ascertaining the reduction of duties on wines: *C's cir. 1st August*, 1836; V. 3, p. 545. [*Same subject.*]

1439. Other instructions are given to establish uniformity in the reduction of duties on wines, and increase the benefit of Drawback thereof, per act of 4th July, 1836, and certain discrepancies in the law reconciled: *C's cir. 3d September*, 1836; V. 3, p. 547. —per act of 1836:

1440. An abstract of the duties *refunded* on wines imported since the 30th July, 1836, is required to be rendered quarterly, according to *form* prescribed: *C's cir. 13th September*, 1836; V. 3, p. 550. —quarterly abstract of:

1441. In pursuance of the "act to release from duty iron prepared for, or actually laid on, railways, &c.," passed on the 14th July, 1832, all duties paid on such iron are required to be refunded: *C's cir. 20th August*, 1832; V. 3, p. 234. —on railroad iron actually laid on roads.

1442. Duties paid on summer cloths, shawls, &c., composed in part of worsted, &c., according to the new classification of those articles, made in pursuance of the policy of the acts of the 14th July, 1832, and the 2d March, 1833, are authorized to be refunded: *C's cir. 5th May*, 1834; V. 3, p. 471. On summer cloths, shawls, &c., composed in part of worsted:

1443. The duties collected on Mosquito bars or nets, imported as unbleached linens, (which were, under a former decision of the 15th March last, deemed and declared to be dutiable,) are now required to be *refunded*, in consideration of those goods being truly "unbleached linens," which are duty free: *C's cir. 2d July*, 1836; V. 3, p. 529. —on Mosquito bars, as unbleached linens:

1444. Sundry articles composed of silk, or of which silk is the material of chief value, as mits, gloves, hosiery, bindings, laces, and lace veils, coming from this side the Cape of Good Hope, are, by act of 2d March, 1833, free of duty until the 30th June, 1842; and the duties that have been collected on them are required to be REFUNDED: *C's cir. 4th April*, 1838; V. 3, p. 606. —on silk goods, or of which silk is the material of chief value:

1445. Silk hosiery being decided by the Supreme Court to be free of duty according to the act of the 2d March, 1833—consequently sundry other articles of silk are also free of duty; and any duties that have been collected on them are to be REFUNDED: *C's cir. 4th March* 1839; V. 3, p. 705. [*Same subject.*]

1446. Certain excess of duties exacted on gloves, classed as manufactures of leather, is to be REFUNDED—computing and deducting any discount that may have been allowed for prompt payment of the duties: *C's cir. 10th March*, 1838; V. 3, p. 599. —on gloves of leather, excess refunded.

1447. Three abstracts are required to be returned quarterly—1st, to exhibit the duties *returned* under the provisions of the act of the 14th July, 1832; 2d, to exhibit the duties *paid* and returned on goods exempted from duty after the 3d March, 1833; 3d, to exhibit the QUARTERLY RETURNS of duties paid, duties refunded, and credits

on bonds, under act 14th July, 1832.

amount of *credits* endorsed on Bonds given for duties on goods exempted from duty after the 3d March, 1833: *C's cir. 4th January*, 1833; V. 3, pp. 247 to 251.

Debentures to be issued by Collectors, for *refunding* duties at the Treasury, &c.:

1448. Debentures are required to be issued by Collectors (according to form A) for the *return*, at the Treasury, (82) (under application according to form B) of duties paid on *free* articles, and certain *excess* of duties paid over what should have been paid on goods deposited, according to the 18th section of the act of the 14th July, 1832: *C's cir. 7th March*, 1833; V. 3, pp. 360, 361, 367, 368.

—quarterly abstracts, required of debentures issued, for refunding duties at the Treasury.

1449. Of the Debentures required to be issued by the instructions of the 7th March last, according to the 18th section of act of 14th July, 1832, at eight principal ports, for duties returnable at the Treasury, separate accounts are required to be kept, and quarterly abstracts thereof to be *rendered* to the Treasury: *C's cir. 28th March*, 1833; V. 3, p. 381.

The refunding of excess of duties paid under protest, or without protest previous to the Tariff of 1842, barred by decision of the Secretary of the Treasury.

1450. "Numerous applications having been made, and still being presented, to this Department, for the *return* of alleged *excess* of duties paid on the importation of goods, wares, and merchandise, made at various periods prior to the passage of the Tariff act now in force, in some cases the said duties having been paid under *protest*, and in others *without* such protest, it is proper (says the Secretary of the Treasury to Collectors and Naval Officers) to inform you, and through you the applicants at your ports, that the Department, having taken into consideration this class of claims upon the Treasury, with special reference to its powers and duties under the laws in directing the *refunding* of duties, has determined that its exercise of such authority must be *restricted* to those cases *only* where the importation has been, or shall be, made subsequently to the passage of the Tariff act of the 30th August, 1842, whether the alleged *excess* of duties has been paid under *protest*, or *without* such protest accompanying the payment: *S's cir. 20th December*, 1844; V. 3, p. 360.

(*b.*) *Of Drawbacks of duties, or debentures for the payment of Drawbacks—with returns of abstracts thereof to the Treasury.*

DRAWBACK of DUTIES: accounts of, to be kept in due form:

1451. It is to be presumed, as a matter of course, that the principle evidence of all title to Drawback of duties is to be found in the Drawback Book required to be kept in Collectors' offices—for, in said book, "an account is to be kept of all goods imported, entitled to Drawback on re-exportation, the time when, the vessel and master's names, the packages, their contents, and the *impost duties* thereon; also, when any of said goods are exported for the benefit of Drawback of duties, the *quantity* and *value* of the goods must be stated, with the drawback claimed, and the terms of exportation complied with: *C's cir. 1st December*, 1789; V. 1, p. 2.

—when paid, duplicate receipts taken:

1452. Drawback of duties being paid, the Collector is to take duplicate receipts therefor, according to form prescribed: *C's cir. 1st December*, 1789; V. 1, pp. 2, 5.

—on molasses or spirits, and refined sugar.

1453. Drawback of duties on refined sugar and on molasses exported in the form of distilled spirits, how calculated, when payable, receipts therefor, with other documents to be trans-

(82.) These and all other duties refunded at the Treasury (according to the classification here adopted) properly belong to the next Section, (3,) as well as those duties that were paid under protest, all having been deposited.

mitted to the Treasury: *C's cir. 2d February, and Commissioner of the Revenue, 8th June*, 1792; V. 1, pp. 23, 24. —on molasses or spirits, and refined sugar:

1454. Two *forms* of certificates, respecting spirits and refined sugar inspected for exportation for the benefit of the Drawback, are transmitted to Collectors, who are to notify inspectors of the same: *C's cir. 2d February, and Commissioner of the Revenue of 8th June*, 1792; V. 1, pp. 23, 24. —certificates to accompany spirits and refined sugar inspected for exportation for drawback:

1455. The aforesaid certificates issued by Collectors to accompany each cask or vessel of distilled spirits, and presented to them as vouchers to their accounts of Drawback on the exportation of said spirits, shall be *cancelled* by a circular punch: *C's cir. 24th December*, 1792; V. 1, p. 37. —how cancelled.

1456. Evidence or proof to sustain "*applications* for the allowance of Drawbacks" in certain cases of the extension of the terms of credit, &c., by the act of 1794, wherein the specified evidence required by former laws cannot be adduced to Collectors, are required to be transmitted to this office: *C's cir. 26th June*, 1794; V. 1, p. 109. Evidence of right to drawback, in certain cases, to be forwarded to Comptroller.

1457. According to the act of 1795, "making further provision in cases of Drawbacks," the Secretary of the Treasury transmits sundry *forms* for the use of Collectors in administering said act, with instructions respecting the use of each form, viz: No. 1 is the form of a certificate to be granted by the Collector of a district into which goods are imported for transportation coastwise to some other district, from which the said goods are intended to be exported for the benefit of Drawback; No. 2 is the form of a certificate to be granted by the Collector of such district whence the goods shall have been exported, other than the district into which said goods were imported; No. 3 is the form of an export bond to secure the delivery of the goods at the proposed Foreign port, and the return of proper proof of such delivery; No. 4 is the form of *debenture* (to be dated and numbered progressively) for the *Drawback* that may be payable on the exportation of the goods according to law; No. 5 is an *abstract* (to be returned quarterly to the Department) of the goods exported from a district other than those into which they were originally imported; No. 6 is an abstract (also to be returned quarterly) of the debentures *payable* for Drawbacks on exportations made during a quarter, to comprise a registry of the particulars on account of which the debentures were issued; No. 7 is a quarterly abstract of debenture *paid* during a quarter: *S's cir. 16th March*, 1795; V. 1, pp. 162, 163, 164. Routine of forms prescribed, in connection with Debentures for drawback, and export bonds, &c., &c.:

1458. With a view to introduce a greater regularity and uniformity of practice in the settlement of Drawbacks under the new system, several *forms* are transmitted to Collectors, marked A, B, C, D, as merely recommendatory, but not definitively enjoined for adoption: *S's cir. 28th March*, 1795; V. 1, p. 169. —other forms recommended.

1459. The form of debenture certificate for Drawback on American manufactured snuff exported is prescribed, with certain regulations to be observed, and a form of quarterly abstracts of the same to be returned to the Treasury: *C's cir. 18th May*, 1795; V. 1, pp. 123 to 126. Debenture certificates for drawback on snuff of American manufacture:

[*Same subject.*] 1460. Certain references are made to the abstracts, and other forms, relating to Drawbacks, embraced in the circular of the Secretary of the Treasury, dated 16th March, 1795, (above mentioned, No. 1457,) by the Comptroller: *C's cir. 18th May*, 1795; V. 1, p. 123.

[*Same subject.*] 1461. The aforesaid references are repeated: *C's cir. 15th January*, 1801; V. 3, p. 197.

—rate of "retention" on drawbacks: 1462. One and one-fourth *per cent.* is to be retained out of all Drawbacks payable on merchandise exported (except on spirits, a different rate,) from and after the 1st July, 1798, according to instructions: *C's cir. 7th May*, 1798; V. 1, p. 147.

—inspection of goods entered for drawback. 1463. Instructions are given to Inspectors respecting the inspection of merchandise when first imported and entered for the benefit of Drawback: *C's cir. 23d February*, 1799; V. 1, p. 169.

Testimony for cancelling export bonds, to be sent to the Treasury: 1464. An abstract of the evidence for cancelling bonds given on the exportation of merchandise for the benefit of Drawback is to be transmitted to this office, according to form, for the decision of the Department, in all cases, in future: *C's cir. 27th July*, 1799; V. 1, p. 181.

[*Same subject.*] 1465. The aforesaid *form* of abstract of testimony for cancelling Export Bonds is altered and substituted by another form: *C's cir. 14th March*, 1800; V. 1, pp. 193, 194.

—tare, in estimating drawback on refined sugar. 1466. A rule for estimating the Drawback on domestic refined sugar is, to deduct 4 *ounces* for tare on each loaf for wrapping and twine, as prescribed by the Commissioner of the Revenue: *C's cir. 24th December*, 1801; V. 1, pp. 209, 210.

Amount of outstanding debentures wanted. 1467. A statement of the amount of outstanding debentures is called for by the Secretary, for the present convenience of the Department: *S's cir. 6th July*, 1802; V. 1, p. 216.

Stamp duties on debentures repealed. 1468. Collectors and others are informed that the Stamp duties on debenture certificates are repealed: *C's cir. 31st July*, 1802; V. 1, p. 211.

Drawback on spirits discontinued, on repeal of Internal tax. 1469. In consequence of the repeal of the *Internal taxes*, no duties will be collected on spirits distilled from molasses, and therefore no Drawback will be allowed on the exportation of such spirits: *C's cir. 31st July*, 1802; V. 2, p. 211.

Ditto, as to refined sugar. 1470. In consequence of the repeal of the Internal taxes, no Drawback will be allowed on the exportation of domestic refined sugar: *C's cir. 31st July*, 1802; V. 1, p. 211.

Drawback not to be paid before the duties are secured. 1471. Drawback of duty on articles entered for exportation shall not be paid until the duties on said articles have actually been paid, or secured to be paid: *C's cir. 31st July*, 1802; V. 1, p. 211.

Rates of "retention" on drawback increased, and abstract of, amended. 1472. The *per centage* to be retained to the use of the United States out of Drawbacks on goods exported is *increased*, and the *form* prescribed to exhibit the said "retentions," by instructions of the 5th September, 1799, (not in this collection,) is amended: *C's cir. 31st July*, 1802; V. 1, p. 211.

1473. Drawback is not allowed on Foreign manufactured tobacco and snuff re-exported; the same being prohibited by law: *C's cir. 17th September*, 1803; V. 1, p. 219.

Drawback forbid on Foreign manufactured tobacco and snuff:

1474. Drawback (or bounty) on the exportation of domestic refined sugar is revived, and in force, without limitation of time: *C's cir. 17th September*, 1803; V. 1, p. 219.

—on domestic refined sugar is revived:

1475. Collectors are informed that the act of the 5th April, 1800, granting Drawback on goods exported to New Orleans, (on the acquisition of Louisiana,) is repealed: *S's cir. 25th November*, 1803; V. 1, p. 227.

—on goods exported to New Orleans, repealed.

1476. The expenses of weighing, gauging, and measuring merchandise, with the view of *transporting* them coastwise, preparatory or intermediate to their subsequent exportation for the benefit of Drawback, are not to be charged to the United States: *C's cir. 5th September*, 1806; V. 1, p. 235.

Expenses of weighing and measuring goods for exportation for drawback, &c., how paid.

1477. Drawback on merchandise, how affected by Embargo laws, is asked, for information: *C's cir. 18th May*, 1809; V. 1, p. 249.

Drawbacks, how affected by embargo.

1478. Though the *right* of debenture commences on the completion of the *entry* of the merchandise for exportation, the debenture certificates are not to be delivered to the exporters until the exporting vessel shall have obtained a clearance, and departed from the port, and that within 12 months after the importation of the goods: *C's cir. 27th April*, 1810; V. 1, p. 255.

Debentures not to be delivered till exporting vessel has cleared, which must be in 12 months after importation of the goods.

1479. Sundry *forms* to be observed on exporting refined sugar and spirits for the benefit of Drawback (or bounty) are transmitted, [but not preserved with this circular, or even on the record,] viz: 1, *form* of bond; 2, *form* of oath or affirmation, to be taken on exporting American refined sugar; and the same, with modifications, as to spirits: *C's cir. 24th August*, 1816; V. 1, p. 315.

On the export of sugar and spirits, for bounty, *forms* prescribed.

1480. A statement of the debentures outstanding, and the times at which they will respectively become due, according to form transmitted, No. 1, is required; also, a *monthly* return of debentures that may be issued hereafter is required, according to form No. 2, to be substituted for the weekly return heretofore made: *C's cir. 3d February*, 1817; V. 2, p. 71.

A statement of debentures oustanding is required:

1481. The same form of *oath* on the exportation of spirits and refined sugar, for the benefit of Drawback, as prescribed in the C's cir. 24th August, 1816, is still adhered to: *C's cir. 19th May*, 1818; V. 1, p. 384.

[*Same subject.*]

1482. By the act of the 20th April, 1818, "supplementary" to the act of the 2d March, 1799, "regulating the collection of duties," &c., the time for taking the *oath* in relation to goods entered for exportation for the benefit of Drawback, called the Export Oath, is extended from ten to twenty days after the clearance of the vessel; and so of the time allowed for completing the entry: *C's cir. 21st April*, 1820; V. 2, p. 87.

—time of taking the Export oath, and of completing the entry of the goods, extended.

1483. Drawbacks on merchandise imported prior to the 30th June, 1816, and subsequent thereto—how affected by the act of the 27th of April, 1816: *C's cir. 24th August*, 1816; V. 1, p. 317.

Drawbacks—how affected by act of 27th April, 1816:

—on salt:

1484. Of the Drawback on salt, allowed by the act of the 27th April, 1816: *C's cir. 22d March*, 1817; V. 1, p. 323.

—on refined sugar and spirits, &c., repealed.

1485. Drawbacks on refined sugar and domestic distilled spirits, &c., *ceased*, with certain qualifications, after the 1st January, 1818, by a repeal of the act granting them: *C's cir. 23d January*, 1818; V. 1, p. 357.

Certain alien duties not entitled to Drawback under Tariff of 1816.

1486. According to the 4th section of the act of the 27th April, 1816, the additional (or alien) duties on goods imported in unregistered vessels, as well as vessels not of the United States, are not entitled to drawback after the 1st July, 1816: *C's cir. 23d January*, 1818; V. 1, p. 363.

Drawback on sugar and spirits revived.

1487. Drawback on sugar refined from imported sugar, and on spirits distilled from imported molasses, at the rate of four cents per pound of the former, and the same per gallon of the latter, is allowed by the 11th section of the act passed 20th April, 1818, "supplementary to the several acts relative to direct taxes and internal duties": *C's cir. 19th May*, 1818; V. 1, pp. 384, 408.

Shipment for Drawback of wines and teas not deposited, defined:

1488. The "*shipment*" of wines and teas which have not been deposited according to the 4th section of the act of 20th April, 1818, providing for the deposite of wines and teas, is decided to mean "a shipment to a foreign port or place direct from the port of original importation": *C's cir. 24th July*, 1818; V. 1, p. 413.

—drawback on goods transported coastwise limited:

1489. The right to Drawback on the exportation of goods that have been transported from one place to another, coastwise, *in series*, does not extend beyond the first transportation: *C's cir. 24th July*, 1818; V. 1, p. 412.

—limit extended to a second transportation:

1490. (By the supplementary Collection law of 1823, goods entitled to Drawback of duties, on exportation, may be transported coastwise to as many as two ports, and exported from either, with the benefit of drawback: *C's cir. 15th August*, 1826; V. 2, p. 449.)

—extended to a third transportation:

1491. (Goods transported from the District into which they were imported, into *one*, *two*, and *three* Districts, in order to be entitled to Drawback on their exportation from the *third* District, must conform to a certain *certificate* and *oath* thereof, prescribed by the Secretary of the Treasury: *C's cir. 25th March*, 1831; V. 3, p. 122.)

—disallowed on exports to adjoining dominions:

1492. Drawback is disallowed by law on goods exported to dominions immediately adjoining the United States; which includes islands contiguous to and making part of such dominions—the islands of St. Peter and Miquelon are also supposed to be included: *C's cir. 12th September*, 1818; V. 1, p. 425.

[*Same subject.*]

1493. Instructions are given, pursuant to the act of 3d March, 1819, "regulating the duties on certain wines," and the act of 20th April, 1818, "providing for the deposite of wines and distilled spirits in public stores," and which may be transported to another District, to be deposited in the warehouses of such District, "under such regulations as the Secretary of the Treasury may prescribe," requiring the same to be complied with; and the Collector's certificates of such deposites to specify the facts, to entitle the same to Drawback

on their exportation to any foreign port or place, other than the dominions of such immediately adjoining the United States: *S's cir. 22d May*, 1819; V. 2, p. 103. [*Same subject.*]

1494. (On reconsideration of the aforesaid suggestion respecting the islands of St. Peter and Miquelon, they are deemed to be exempt from the said restriction, so that goods may be exported to them for the benefit of drawback: *C's cir. 29th January*, 1822; V. 2, p. 163.) —exceptions:

1495. (The restriction of exportations for the benefit, by the 75th section of the act of 2d March, 1799, does not apply to the contiguous places of Bermuda, Nassau, and St. John's, but applies to Halifax: *C's cir. 15th August*, 1826; V. 2, p. 448.) [*Same subject.*]

1496. Drawback on goods captured and brought into the United States being involved in doubt, it is inquired of Collectors what is their practice in regard to the same: *C's cir. 16th May*, 1819; V. 2, p. 38. On captured goods—what is the practice?

1497. Drawback of 4 cents per gallon allowed on spirits distilled from molasses, applies to spirits distilled from imported molasses only, (as already stated in Comptroller's circular of 19th May, 1818, No. 1487 *ante*): *C's cir. 31st August*, 1820; V. 2, p. 115. On spirits, 4 cents per gallon—(*see No.* 1487 *ante.*

1498. Certificates of the landing of goods, exported for the benefit of Drawback, are required by law to be verified by American Consul or deputy residing at the port, if there be one—the verification of such certificates by a judge at the port of St. Bartholomew is therefore illegal, and to be rejected: *C's cir. 29th January*, 1822; V. 2, p. 159. Certificate by American Consul of the landing necessary to entitle goods to Drawback.

1499. Drawback on the exportation of foreign *chain cables*, as well as all other articles taken on board, not *bona fide* for exportation, but for the *use* of the vessel, is illegal, and not to be allowed; of the numerous impositions of this character Collectors are admonished to be guarded: *C's cir. 15th August*, 1822; V. 2, p. 189. Drawback on foreign articles on board, for *ship's use*, not legal —as cables, &c.

1500. Drawback on goods and products of the French soil and industry, imported for transit or re-exportation, is to be allowed, and the whole discriminating duty refunded on their re-exportation; and accounts are required to be kept of the same, and quarterly abstracts to be rendered thereof to the Treasury, according to Instructions given and *forms* transmitted: *C's cir. 14th September*, 1822; V. 2, pp. 202, 211. Drawback on French goods, with special accounts and returns of.

1501. According to the act of the 3d March, 1825, "authorizing the Secretary of the Treasury to *direct* the *completion* of entries within twenty days, for the benefit of Drawback," &c., Instructions are given, with certain *forms* required to be executed, viz: 1. A statement, on oath, of applicants to complete their entries, setting forth *why* these entries were omitted to be made in the proper time. 2. A certificate of the Collector, stating the circumstances of the case within his knowledge. 3. A certified copy of the entry made, with the usual evidence of identity of the goods: *S's cir. 21st November*, 1825; V. 2, p. 157. Completion of entries for Drawback—under direction of the Secretary of the Treasury.

1502. Debentures for Drawback are to be made payable in fifteen days after the exportation of the goods—ascertaining the amount according to fixed rules, in cases where *discount* Amount of Drawback, how ascer-

tained, and when payable.

has been allowed for prompt payment of the duties: *C's cir. 10th February*, 1826; V. 2, p. 433.

[*Same subject.*]

1503. The aforesaid Instructions, respecting the mode of ascertaining the amount of Drawback, and prescribing the time at which the debentures shall be payable, are repeated with greater exactness: *C's cir. 15th August*, 1826; V. 2, p. 448.

Exportation in 12 calendar months necessary to right of Drawback.

1504. What constitutes twelve calendar months, within which goods must be re-exported to entitle them to the benefit of Drawback—say from a given day, in a given month and year, to the same day of the same month in the following year—is not rigidly exacted by a few days: *C's cir. 12th April*, 1827; V. 2, p. 458.

Brandy in 15-gallon casks—for re-exportation, or for consumption:

1505. Brandy imported in 15-gallon casks is not restricted to the ordinary object of re-exportation for the benefit of Drawback, but may be so imported for home consumption: *C's cir. 1st September*, 1827; V. 2, p. 468.

—the 15-gallon act being experimental, reports respecting its success desirable, specifying any frauds under it.

1506. Whether impositions are practised on the Revenue under the law authorizing the importation of brandy in 15-gallon casks, and to what extent, is *desirable* to be stated, in order that the experimental act of 2d March, 1827, "authorizing the importation and the exportation of the same, for the benefit of Drawback, during three years," may be tested as to the success of it; and the Collectors are requested to keep accounts of the same separately, and to make semi-annual statements thereof, specifying the cases of imposition: *C's cir. 8th November*, 1827; V. 2, p. 469.

Drawback on goods forfeited may or may not be allowed, being of two descriptions—if sold under decree, *not*; or delivered to claimants, *allowed*.

1507. On goods *seized* and deposited in the public stores to await a decree of condemnation, and are then sold for the benefit of those interested under the law, no Drawback can be claimed, because no duties are demandable in such cases; but when the goods *seized* are delivered over to claimants upon the terms of the 89th section of the Collection law of the 2d March, 1799, they being then liable to duty as in cases of regular importations, stand upon the same footing with such importations as to the question of Drawback: *C's cir. 15th October*, 1828; V. 3, p. 590.

For requisites to the exportation of goods for the benefit of Drawback, and extension of time to three years.

1508. According to the act of the 6th January, 1829, "extending the term within which merchandise may be exported with the benefit of Drawback," these four regulations are distinctly embraced, viz: 1. That all goods which are entitled to debenture on the 7th instant, or which might thereafter be imported, may be exported for the benefit of Drawback, without any *deduction* from the amount of duty on the same, (otherwise technically called "retention.") 2d. That all goods entitled to debenture on the 7th instant, or which might thereafter be imported, if exported within *three years* from the date of their respective importations, are to be allowed the benefit of Drawback. 3d. That the existing laws regulating the exportation of merchandise for the benefit of Drawback are, in all other respects than those mentioned, to be complied with. 4th. That the extension of time within which goods may be exported for the benefit of Drawback, is not to be so construed as to alter, in any manner, the terms of credit now allowed by law for the duties on goods imported: *C's cir. 26th January*, 1829; V. 3, p. 3.

Sail Duck, of diffe-

1509. Sail duck, entered for exportation in certain quantity, (50 bales or over,) will be

entitled to Drawback, though they be of different importations and by different persons: *C's cir. 26th January*, 1829; V. 3, p. 6. — rent invoices, &c., entitled to Drawback.

1510. Drawback (or bounty) on the exportation of sugar refined in the United States is increased to 5 cents per pound, by the act of the 21st January, 1829; and to cease when the exports of sugar shall equal the imports: *C's cir. 10th March*, 1829; V. 3, p. 15. — Drawback on export of refined sugar increased.

1511. In addition to the instructions already given, for "completing entries for Drawback," under the act of 3d March, 1825, further instructions are found to be necessary, viz: The applicant must state that "the failure to make entry at the proper time did not proceed from wilful neglect;" and in his statement he must make such references as will identify the goods: these, with the former regulations, cannot be dispensed with: *S's cir. 13th April*, 1829; V. 2, p. 209. — Further regulations for completing entries for exportation for benefit of Drawback.

1512. The right of Drawback is not lost or cancelled by transportations, in a certain manner, by the Chesapeake and Delaware canal: *C's cir. 11th November*, 1829; V. 3, p. 35. — Right not cancelled, by transportation on Delaware canal.

1513. The kinds and quantities of goods exported for the benefit of Drawback are required to be stated or expressed in the consignee's certificate of their landing abroad: *C's cir. 15th November*, 1830; V. 3, p. 88. — Certificate of landing the goods abroad, &c.:

1514. Goods exported for the benefit of Drawback must be landed, in good faith, for the purpose of sale, and not to be relanded again in the United States: *C's cir. 15th November*, 1830; V. 3, p. 93. — —the landing to be in good faith, not to return:

1515. Goods may be exported for the benefit of Drawback to any foreign port south or west of Louisiana: *C's cir. 9th May*, 1831; V. 3, p. 154. — —benefit of, to foreign ports south, &c.

1516. (Debenture certificates are authorized (at the instance of merchants) to be surrendered in payment of corresponding duty bonds: *C's cir. 15th November*, 1830; V. 3, p. 87.) — Debentures may pay duty bonds.

1517. Drawback on railroad iron [more properly the refunded duties thereon] is to be restored to the United States, in certain cases of failure in the railroad companies to comply with the conditions on which they had been refunded: *C's cir. 27th July*, 1832; V. 3, p. 214. — Duties refunded on railroad iron revert to the U. S. in certain cases.

1518. Goods on which the duties do not amount to $50 are entitled to Drawback under the act of the 2d March, 1833, the usual conditions being complied with: *C's cir. 21st March*, 1833; V. 3, p. 376. — Duties under $50 entitled to Drawback by act of 1833:

1519. The foregoing decision, that duties on goods amounting to $50, or less, may have the benefit of Drawback, under the act of 2d March, 1833, is rescinded: *C's cir. 12th August*, 1833; V. 3, p. 413. — —decision rescinded.

1520. Generally, the laws regulating the allowance of Drawback are susceptible of evasions, with consequent impositions on the Revenue; of which apprehensions are well — Great liability of Drawback to abuse

evinced by increased expenditure.

founded *in the growth of expenditures* under this head, and especially on account of refined sugar, requiring increased vigilance: *C's cir. 12th August*, 1840; V. 3, p. 843.

Drawback on spirits and refined sugar, under Tariff of 11th September, 1841.

1521. Instructions are given how to estimate the Drawback on refined sugar and spirits distilled from imported molasses, as authorized by the Tariff act of the 11th September, 1841: *C's cir. 18th April*, 1841; V. 3, p. 888.

[*Same subject.*]

1522. Regulations are prescribed for the allowance of Drawback on refined sugar and spirits distilled from imported molasses, under the aforesaid Tariff act: *C's cir. 18th April*, 1841; V. 3, p. 890.

"Retention" on Drawback restored, under Tariff of 1842—10 per cent. on refined sugars, and 2½ on other Drawbacks.

1523. On all Drawbacks allowed on goods after the 29th August last, (under the Tariff of 1842,) two-and-a-half per cent. must be *retained* by the Collectors paying such Drawbacks, except in the case of Drawback on refined sugar, on which ten per cent. is to be retained: *C's cir. 31st October*, 1842; V. 3, p. 957.

How to ascertain the Drawback on refined sugar and distilled spirits by quantity of material used:

1524. The subject of the per centage to be retained on Drawbacks is repeated in reference both to the Drawback on refined sugar and distilled spirits, with instructions how to ascertain the amounts of Drawback to be paid, by estimating the precise *quantity* of the imported material from which the manufactured article is made or produced: *C's cir. 31st January*, 1843; V. 3, p. 983.

—repeated, as to refined sugar.

1525. Further instructions are given respecting the calculation of the amount of Drawback (or bounty) to be due on the exportation of refined sugar from imported material—according to the duty paid on the quantity used: *C's cir. 17th May*, 1843; V. 3, p. 1025.

(*Of Returns of Debentures issued, and Drawbacks paid,* WEEKLY, MONTHLY, *and* QUARTERLY *for information, and* QUARTERLY *for settlement at the Treasury.*)

QUARTERLY RETURNS OF DRAWBACK PAID, and vouchers, with account current:

1526. An Abstract of the *Drawbacks* (of Duties) *paid* on merchandise exported is to be returned quarterly to the Treasury, according to form prescribed, with duplicates of receipts therefor, as vouchers in support of said item in the Quarterly Account Current of Collectors, for settlement: *C's cir. 1st December*, 1789; V. 1, p. 5.

—ditto, on spirits exported:

1527. An Abstract of the Drawbacks paid on spirits distilled in the United States is required to be returned quarterly to the Treasury in future, and a new account to be opened: *C's cir. 2d February*, 1792; V. 1, p. 23.

—ditto, of Debentures issued quarterly:

1528. An Abstract of the Debentures issued during a quarter, for Drawback of duties, is required to be returned quarterly to the Secretary of the Treasury: *S's cir. 16th March*, 1795; V. 1, p. 162.

—ditto, of Debentures paid quarterly.

1529. An Abstract of Debentures paid during a quarter is required to be returned quarterly to the Secretary of the Treasury, for information: *S's cir. 16th March*, 1795; V. 1, p. 162.

WEEKLY ABSTRACTS

1530. Weekly Abstracts of Debentures for Drawback issued during the week are required

to be transmitted to the Secretary, showing the number, date, and amount of each Debenture; and, if none are issued, say "None this week": *S's cir. 20th November*, 1795; V. 1, p. 171.

OF DEBENTURES—issued during the week:

1531. In addition to the above instruction of the 20th November, 1795, Collectors are required to state, at the foot of their weekly returns of Debentures for Drawback, not only the amount payable during the week, but the amount that will be payable in the course of the *four* succeeding weeks: *S's cir. 22d September*, 1796; V. 1, p. 180.

—ditto, amount paid and payable the four weeks following.

1532. Abstracts of Drawbacks payable must be made out in such a way as to exhibit *the amount of duty upon each article*, as well as show *the amount "retained" or deducted therefrom* on every such article, and *the nett amount of Drawbacks* payable on the same, according to *form* prescribed: *C's cir. 5th September*, 1795; V. 1, pp. 187, 188.

The Abstracts, to show the Duties, the retention, and the nett Drawbacks, on each article exported.

1533. The form of Abstract of Debenture certificates prescribed by the Secretary of the Treasury, in his circular of the 16th March, 1795, is amended by the Comptroller: *C's cir. 15th January*, 1801; V. 1, p. 197.

Form of Abstract of Debentures amended.

1534. A weekly return is required of the Debentures issued for Drawback of duties during the week: *S's cir. 20th August*, 1801; V. 1, p. 207.

New series of WEEKLY and quarterly ABSTRACTS of Debentures, &c.:

1535. A new Abstract of Drawbacks payable on exportations of merchandise imported after the 30th June, 1804, according to form prescribed: *C's cir. 16th May*, 1804; V. 1, p. 225.

[*Same subject.*]

1536. A new Abstract of Debenture certificates *issued*, and of Drawbacks *paid*, within a quarter, is required, according to *form* prescribed: *C's cir. 16th May*, 1804; V. 1, p. 225.

[*Same subject.*]

1537. A new form of Abstract of Drawbacks on refined sugar and distilled spirits, exported under the act of 30th April, 1816, is prescribed, with explanations: *C's cir. 24th August*, 1816; V. 1, p. 315.

—ditto, on sugar and spirits.

1538. A *monthly* Abstract of Debentures that may be issued hereafter, according to form transmitted, is to be returned to the Treasury in future, in lieu of the *weekly* returns heretofore made: *S's cir. 3d February*, 1817; V. 2, p. 71.

MONTHLY ABSTRACTS OF DEBENTURES, in place of *weekly* returns thereof:

1539. The same *form* of Abstract of Drawbacks for refined sugar and distilled spirits, as prescribed by circular of the 24th August, 1816, is adhered to, without alteration: *C's cir. 19th May*, 1818; V. 1, p. 381.

—ditto, on sugar and spirits, as formerly.

1540. An account or statement is to be rendered *monthly* to the Secretary of the Treasury, of Debenture certificates issued, and of those paid, during the month: *C's folio cir. 31st July*, 1821; p. 9.

Recapitulation of folio circular, 31st July, 1821:

1541. An Abstract of Debentures for Drawbacks *paid* in a quarter, which had been issued for drawback on spirits and refined sugar exported, is prescribed: *C's folio cir. 31st July*, 1821; p. 11.

[*Same subject.*]

[*Same subject.*]

1542. A Quarterly Abstract of duties on goods exported from a District *other* than the District into which goods were imported, is required, according to form prescribed: *C's folio cir. 31st July*, 1821; p. 8.

New Abstract of Debentures, issued, and paid during a month.

1543. A form of monthly returns of Debentures *issued*, and Debentures *paid*, during the month, is transmitted by the Secretary, to be returned to his office, as soon as practicable after the month expires: *S's cir. 1st May*, 1829; V. 2, p. 210.

Drawbacks payable under the operations of the Tariffs of 1832 and 1833.

1544. An Abstract of Drawbacks *payable* according to the operation of the act of the 2d March, 1833, modifying that of the 14th July, 1832, is required; to be accompanied with information respecting the foreign cost and charges on all the goods, together with the specific and ad valorem duties, whether above or below 20 per cent. on the value of the goods on which the said Drawbacks are payable: *C's cir. 25th March*, 1836; V. 3, p. 523.

(c.) *Of Disbursements on account of Bounties on Fish exported—and on account of the Tonnage of Fishing vessels—with the entries therefor, and returns of abstracts thereof, respectively, to the Treasury.*

Bounties on Pickled Fish and Salt Provisions—accounts and returns of:

1545. An account of the Bounties (20 cents per barrel) paid on *pickled* fish (so distinguished from *dried* fish) and on salt provisions, exported, is required to be kept; and a quarterly abstract of the same to be returned to the Treasury, according to form prescribed, with receipts therefor from the persons to whom paid, as *vouchers* for the like item of bounties in the quarterly account current of Collectors, for settlement: *C's cir. 1st December*, 1789; V. 1, p. 6.

—ditto, amended.

1546. The aforesaid form of Quarterly Abstract of Bounties paid on pickled fish and salt provisions is amended, and punctuality in the returns required: *C's cir. 28th April*, 1791; V. 1, pp. 19, 21.

Payment of Bounties—taking and cancelling export bonds for either.

1547. Instructions are given respecting the payment of Bounties on salted provisions of the United States, and the taking and cancelling exportation bonds for the same: *C's cir. 27th March*, 1799; V. 1, p. 175.

Weekly returns of entries for Bounty on Fish exported.

1548. A Weekly return is required to be made to the Secretary of the Treasury of the entries made for Bounty on Fish exported: *S's cir. 20th August*, 1801; V. 1, p. 207.

The landing of part of the Fish essential to secure the Bounty.

1549. The act of March, 1819, does not dispense with the ceremony of landing a certain quantity of Fish from fishing vessels under 20 tons burthen in order to secure the Bounty: *C's cir. 31st August*, 1820; V. 2, p. 114.

Quarterly returns of Bounty paid on pickled fish exported.

1550. An Abstract of Bounties paid on pickled Fish exported, is to be returned quarterly to the Treasury, according to form prescribed (omitting the item of salt provisions:) *C's folio cir. 31st July*, 1821; p. 11.

Bounty on the Tonnage of Fishing vessels, that dry-cure their Fish (a substitute

1551. The Bounty prescribed to be paid on Tonnage of Fishing vessels, in proportions of *three-eighths* to the owners or agents, and *five-eighths* to the crew of vessels employed *four months* at sea in the Cod Fisheries of the United States, according to regulations respecting

the rates and payment thereof, at one dollar or more per ton—having reference to the grades and burthen of such vessels—is not to exceed 170 dollars for any one vessel for one season, as established by the act of 2d May, 1792; (said bounty being a substitute for the drawback formerly allowed on the salt used in *dry-curing* codfish, and is exclusively for the benefit of those owners and crew of fishing vessels who *dry-cure* their fish—which dried fish receive no bounty on exportation, as pickled fish does:) *C's cir. 14th November*, 1792; V. 1, p. 33.

for drawback on the salt used therein.)

1552. An Abstract of the bounties paid to the owners and crew, on the Tonnage of Fishing vessels, in a quarter, is required to accompany the quarterly account current of Collectors: *C's cir. 14th November*, 1792; V. 1, p. 33.

Quarterly return of bounties paid on Fishing Tonnage.

1553. An estimate, as nearly as possible, of the Bounties that will be payable on the Tonnage of Fishing vessels, at the end of the year, is desired at the Department, as soon as practicable: *S's cir. 25th October*, 1792; V. 1, p. 130.

Estimate of amount payable at the end of the year:

1554. The Tonnage Bounty receivable by any one vessel of the highest amount of Tonnage burden, is limited by construction of law, to $170 for one fishing season: *S's cir. 18th December*, 1793; V. 1, p. 151.

—limited to $170, to the highest grade of vessel, per season:

1555. The limit of Tonnage Bounty [having been extended since the act of 2d March, 1792, to $204] is now announced to be extended from $204 to $272, maximum to any one vessel per fishing season: *C's cir. 28th January*, 1799; V. 1, p. 167.

—limit increased twice since 1792—to $204 and $272.

1556. Bounty on the Tonnage of Fishing vessels can *only* be claimed in those cases in which the fish have been cured by *drying*, which excludes them from a bounty on exportation; that is, the bounty on the *tonnage* and the bounty on the exportation of the *fish* cannot accrue under the same circumstances: *C's cir. 10th May*, 1799; V. 1, p. 177.

Tonnage bounty accrue only to vessels that *dry-cure* their fish.

1557. A Weekly return is required of the entries made for bounty on Fishing Tonnage: *S's cir. 20th August*, 1801; V. 1, p. 207.

Weekly returns of entries for.

1558. In pursuance of the act of the 29th July, 1813, authorising the bounties formerly paid to vessels engaged in the Cod Fisheries, the Secretary of the Treasury orders their renewal under the direction of the Comptroller of the Treasury: *S's cir. 11th December*, 1815; V. 2, p. 60.

BOUNTIES, FORMERLY PAID, RESUMED:

1559. Collectors are directed to pay, out of the duties on Imports and Tonnage, the Bounties that become due on the 1st instant, (including both fish bounty and tonnage bounty) according to the instructions of the Comptroller: *S's cir. 10th January*, 1816; V. 2, p. 61.

—to be paid out of duties on Imports and Tonnage:

1560. The Bounty to be granted hereafter to vessels over 30 tons burden, is extended to $3.50 per ton, though they be not actually employed more than *three and a half* months at sea, in fishing and dry-curing the fish: *C's cir. 14th April*, 1819; V. 2, p. 10.

—limit of Tonnage bounty again extended, and season shortened.

1561. It having been intimated to the Secretary, that owners of vessels employed in the Mackerel fisheries may attempt to obtain the Bounty granted by law to vessels employed in the Bank or Cod Fisheries—the Secretary directs that all persons making such claims in future

The computation of the fishing "season," to exclude fishing for mackerel.

shall be required to make oath that their vessels had been solely employed during the season in the Bank or Cod Fisheries: *S's cir. 8th December*, 1820; V. 2, p. 123.

The fishing "season" again defined to be four months.

1562. The term "season" in the circular of the 8th instant is intended to express the *four months* required by law for all vessels employed in the Cod Fisheries exclusively, to entitle them to the Tonnage Bounty: *S's cir. 29th December*, 1820; V. 2, p. 125.

New *form* of Quarterly Abstract of Tonnage Bounty.

1563. An Abstract of the bounties paid to owners, &c., on the Tonnage of vessels employed in the Fisheries, is required to be returned to the Treasury, with receipts as vouchers, according to form: *C's folio cir. 31st July*, 1821; p. 12.

Computation of fishing "season," &c., to exclude mackerel fishing.

1564. The Bounty on Fishing Tonnage is to be computed for the time employed (at intervals, or continuously) in the Cod Fisheries, making in all *four months*, and in certain cases *three and a half months*, exclusively of the time that may have been employed in fishing for mackerel; for which latter, bounties have been *illegally* granted by Collectors: *C's cir. 8th January*, 1824; V. 2, p. 291.

MACKEREL BOUNTY —now allowed by law—improperly confounded with Tonnage bounty.

1565. Further distinction is required to be observed, between the *tonnage* Bounty on vessels employed in dry-curing codfish, and the *fish* Bounty on pickled fish exported, on the one hand—and a misconception by Collectors, in regard to the act of the 24th May, 1828, authorizing the licensing of vessels for the *mackerel fisheries*, and granting a bounty of 20 cents per barrel on the exportation of the fish—but in which latter case Tonnage Bounty has also been wrongfully granted by Collectors: *C's cir. 9th February*, 1829; V. 3, pp. 7, 9.

Bounty on tonnage of fishing vessels, and on fish exported—not to be confounded.

1566. Collectors are cautioned against impositions on the Revenue, by owners of fishing vessels claiming bounty on the Tonnage of their vessels, where they are only entitled to bounty on the exportation of their fish, (and vice versa)—while the fact of the fish having been either *dry-cured* or *pickled* determines whether they be entitled to Tonnage bounty, or to Fish bounty on the exportation of the fish; the two benefits being incompatible in the same case: *C's cir. 26th March*, 1829; V. 3, p. 19.

Does a change of ownership affect a vessel's title to bounty, if made during the fishing season?

1567. A question is propounded, whether the title to Bounty on the tonnage of a fishing vessel sold pending the fishing "season" in which she is engaged, is invalidated by such sale, or change of owners—it being a case in which information is requested *from* Collectors by the Comptroller, the same not being provided for by law: *C's cir. 13th October*, 1829; V. 3, p. 29.

Collectors are authorized to retain funds to pay bounties on fish and tonnage—and to draw on others for deficiency:

1568. Collectors are authorized to retain a sufficient sum out of the moneys arising from duties on Imports and Tonnage, to pay the fish and tonnage Bounties which will become due in their respective Districts on the 31st of December next; and in any case of deficiency it may be made up by *their draft* on other Collectors, according to form prescribed: *S's cir. 1st November*, 1829; V. 2, p. 228.

—authority repeated.

1569. Collectors are again authorized to retain a sufficient sum to pay the Bounties that will fall due on fish exported, and fishing tonnage, on the 31st December next, and to pay the same, according to former instructions: *S's cir. 1st November*, 1833; V. 2, p. 330.

1570. The same authority is again repeated: *S's cir. 1st November*, 1834; V. 3, p. 26. [*Same subject.*]

1571. The same authority is repeated: *S's cir. 1st November*, 1835; V. 3, p. 81. [*Same subject.*]

1572. The same authority is repeated: *S's cir. 1st November*, 1836; V. 3, p. 113. [*Same subject.*]

1573. The same authority is repeated: *S's cir. 1st November*, 1838; V. 3, p. 182. [*Same subject.*]

Contracts between owners and crew of Fishing vessels, as to participation in bounties:

1574. The regulations established by the 8th section of the act of 29th July, 1813, for granting tonnage bounties to owners of Fishing vessels, are required to be strictly observed, particularly in relation to the contract enjoined to be entered into between the owners and the crew, for their participation in the bounties: *C's cir. 15th November*, 1838; V. 3, p. 663.

—a cook may participate in fishing and in bounty.

1575. In relation to persons employed *occasionally* in cooking and in fishing, though they may receive wages, they are entitled to participate in the bounties in proportion to the fish they may have taken: *C's cir. 11th February*, 1839; V. 3, p. 701.

To retain funds for bounties.

1576. Collectors are again authorized to retain funds out of accruing duties to pay bounties falling due to Fishing vessels: *S's cir. 1st November*, 1839; V. 3, p. 216.

Great increase of bounties—a ground for suspicion of FRAUDS therein.

1577. Frauds being apprehended from the great increase of Fishing bounties paid within a few years, and particularly for the two last "seasons", under the acts of the 29th July, 1813, and the 3d March, 1819, the Secretary of the Treasury requires Collectors to devote vigilant attention, and to suspend payments in all suspicious cases, as well as to prosecute all violations of the laws: *S's cir. 23d November*, 1839; V. 3, p. 219.

Annual payment of bounties authorized:

1578. Collectors are again authorized to retain funds to pay the bounties falling due to Fishing vessels at the end of the year: *S's cir. 1st November*, 1840; V. 3, p. 243.

1579. The same authority is repeated: *S's cir. 1st November*, 1841; V. 3, p. 255. [*Same subject.*]

Frauds in bounties declared to be practised to great extent.

1580. Frauds, to a great extent, are alleged to have been practised on the Revenue in obtaining Fishing bounties by vessels *not* entitled thereto—for the prevention of which, in future, proper measures are prescribed: *C's cir. 22d February*, 1842; V. 3, p. 933.

Tonnage bounty disallowed, if the "season" be not completed:

1581. Bounty to Fishing vessels *disallowed*, if the vessel be lost before the completion of her fishing season, [not because the vessel is lost, but because the season must be completed, to entitle the owners and crew to the bounty]: *C's cir. 8th March*, 1842; V. 3, p. 935.

—also forfeited, if contract between owners and crew be contrary to law.

1582. Bounty to Fishing vessels is also *disallowed*, if, after agreement or contract made to divide the bounty according to law, a subsequent agreement be made to pay a *specific sum* to each or any of the men, instead of shares: *C's cir. 8th March*, 1842; V. 3, p. 935.

Fishing bounties to be paid, hereafter, by Collector's drafts on other Collectors—and not, as heretofore, by retaining funds in their

1583. Preparatory to the payment of the allowances or bounties to Fishing vessels which become due on the 31st December next, *returns* of the vessels in each district entitled to such bounties, and the amount due to each, must be made to the Secretary of the Treasury, and a like statement *to a Collector designated*, who will pay the *drafts* of said Collectors

own hands for that purpose. (What's the difference?)

for the amount respectively due—which arrangement is intended to obviate the necessity of *retaining* funds in the hands of Collectors to pay those allowances, and permit them to make more full deposites of the moneys accruing in their hands from Import and Tonnage duties: *S's cir.* 18*th November*, 1843; V. 3, p. 326.

[*Same subject.*]

1584. The allowances (83) or bounties authorized by law to be paid on the exportation of American pickled fish, being totally different from drawbacks of duties on foreign goods exported, no deduction, (as "retention" per centage) should be made from the bounties, as is required by law in the case of drawbacks: *C's cir.* 31*st January*, 1843; V. 3, p. 983.

(*d.*) *Of disbursements on account of Revenue boats and cutters, Light-houses, sick and disabled Seamen; expenses of suits for fines, penalties, and forfeitures; expenses relating to spirits, wines, and teas, public stores, measuring goods for drawback and expense of drayage, cooperage, &c.* (84.)

DISBURSEMENTS ON ACCOUNT OF SUITS FOR FORFEITURES, &c.—quarterly abstracts of:

1585. An abstract of all moneys disbursed on account of suits for fines, penalties, and forfeitures of vessels, and goods seized, is required to be returned to the Treasury by Collectors, supported by *certificates* of the judgment of the court, and marshal's account of sales, and by duplicate receipts of the parties paid: *C's cir.* 1*st December*, 1789; V. 1, p. 7.

—and of expenses previous to judgment:

1586. A separate account is required to be kept, and rendered, of all moneys *paid* on account of seizures of vessels, goods, &c., *previously* to their condemnation: *C's cir.* 9*th June*, 1792; V. 1, p. 16.

—and after judgment, whether for or against the public.

1587. The expenses of suits instituted for fines, penalties, and forfeitures, when judgment is rendered against the public, or in favor, &c., are to be rendered to the Treasury according to *form* transmitted: *C's cir.* 21*st July*, 1792; V. 1, p. 28.

Account of costs of suits, to accompany quarterly returns of fines, forfeitures, &c.

1588. A statement of the costs and charges disbursed on account of said suits, supported by bills regularly allowed and taxed by the court, is required to accompany the account of fines, penalties, and forfeitures *received* and *distributed* by Collectors: *C's folio cir.* 31*st July*, 1821; p. 10.

DISBURSEMENTS FOR REVENUE CUTTERS, &c.—quarterly returns of.

1589. An abstract of disbursements on account of Revenue boats and cutters, with the pay-roll of the crews, is required to be returned to the Treasury quarterly, according to form: *C's folio cir.* 31*st July*, 1821; p. 11.

DISBURSEMENTS FOR LIGHT-HOUSES—quarterly returns of:

1590. An abstract of disbursements on account of the current expenses of Light-houses, &c., is required to be returned quarterly, according to form, supported by vouchers: *C's folio cir.* 31*st July*, 1821; p. 8.

(83.) Are not the allowances on American refined sugar and distilled spirits exported, also of the nature of bounty to encourage the production and exportation of the domestic manufacture? Or, rather, are not those allowances of a mixed character, consisting of bounty and drawback, as the materials from which the American articles are produced are foreign productions imported? And if of a mixed character, should not the allowances be somewhat larger than a mere drawback of the nett amount of duties paid on the foreign articles of sugar and molasses imported and so used? And, especially, why should the "retention" from the drawback of the duty on the crude sugar need be greater than the "retention" on other drawbacks of duties?

(84.) These several matters of disbursement by Collectors, as part of their current expenditures, out of the public money before deposite, occupying but little space, are grouped together here, though bearing no other essential claims to such grouping; but further details in reference to these objects may be found under letter (*e*) where they are blended with accounts of emoluments, &c., from No. 1598 to 1630.

1591. An abstract of disbursements on account of sick and disabled Seamen is required to be returned quarterly to the Treasury, according to form, supported by vouchers: *C's folio cir. 31st July*, 1821; p. 8. — Disbursements for sick and disabled Seamen—returns of.

1592. The general account current of Collectors, rendered quarterly for settlement, is required to show the disbursements made on account of public stores: *C's folio cir. 31st July*, 1821; p. 11. — Disbursements for public stores—quarterly returns of.

1593. The accounts of expenses incurred relating to foreign spirits, wines, and teas, are to be kept separate from those relating to spirits distilled in the United States: *C's cir. 17th November*, 1792; V. 1, p. 35. — [*Same subject.*]

1594. The expenses of measuring goods, intermediate to ultimate exportation for the benefit of drawback, are not chargeable to the United States: *C's cir. 5th September*, 1806; V. 1, p. 225. — [*Same subject.*]

1595. The expenses of drayage, cooperage, storage, &c.—in what cases do they constitute proper charges against the United States? *C's cir. 13th October*, 1829; V. 3, p. 27. — [*Same subject.*]

(c.) *Of disbursements on account of the salaries, fees, emoluments, and the contingent expenses of Officers of the Customs, and the returns thereof to the Treasury for settlement.*

1596. The Secretary of the Treasury finds a difficulty in deciding what compensation the Officers of the Customs are entitled to receive, *if any*, over sixty cents (to which he restricts them for the present, as allowances to officers should not be extended by implication or reference) for the *entry* of an inward cargo, and *receiving*, and *qualifying* to, the manifests; or for other services under the 22d, 25th, 26th, 27th, and 28th sections of the "act for registering and clearing vessels;" and he instructs Collectors accordingly, having taken the opinion of counsel thereon, in the absence of the Attorney General, but intends to refer the subject to Congress: *S's cir. 30th November*, 1789; V. 1, p. 27. — Emoluments of Officers of the Customs:—as to fees for entry of cargoes, manifests, &c:

1597. The Secretary of the Treasury calls for a statement of the emoluments that have accrued to Collectors, Naval Officers, and Surveyors, down to the 1st of January instant: *S's cir. 20th January*, 1790; V. 1, p. 42. — —as to all kinds, and amount of, to 1st January, 1790:

1598. The Secretary requires an account of the emoluments of Officers of the Customs to be prepared for each quarter of the current year, to enable him to make a report thereon to the next session of Congress: *S's cir. 14th April*, 1790; V. 1, p. 49. — —ditto, quarterly for the current year, 1790:

1599. The like quarterly statement of Emoluments is required, *verbatim*, of the same date twelve months after, being for the year 1791: *S's cir. 14th April*, 1791; V. 1, p. 68. — —ditto, quarterly, for 1791:

1600. The Secretary of the Treasury requests that a copy of the *table* of *fees*, directed by law to be posted or set up in each Custom-house, be forwarded to the Treasury Department: *S's cir, 5th August*, 1791; V. 1, p. 93. — —as to table of fees posted—copy required:

1601. The restrictions enjoined respecting the fees for *entry of cargo, &c.*, in the instructions of the 30th November, 1789, not having been fully conformed to by Collectors, an — —as to fees for entry of cargoes, &c.—restrictions violated:

—as to fees for entry of cargo, &c., restrictions violated:

inquiry is made to ascertain the extent of their infraction: *S's cir. 5th August*, 1791; V. 1, p. 93.

—emoluments to be paid out of duties hereafter—quarterly:

1602. The annual compensation allowed to Collectors, &c., may be paid out of moneys arising from duties on imports and tonnage, down to the 1st of January instant, and be so paid thereafter quarterly: *S's cir. 2d January*, 1792; V. 1, p. 102.

—amount of, for one year, required:

1603. A statement of the salaries, fees, and emoluments of Officers of the Customs, and of all others holding civil employment, per quarter, for one year, is required for the use of Congress: *S's cir. 7th May*, 1792; V. 1, p. 108.

—as to fees for entry of cargoes, &c.—former decision rescinded:

1604. The decision of the Secretary, of the 30th November, 1789, under advisement of counsel, respecting the 60 cents fee, for the performance of certain duties in receiving and authenticating manifests, and entering cargoes, &c., having been referred to the Attorney General, *is rescinded*, upon the authority of his opinion as adviser of the Executive Departments—the said opinion being in favor of a different construction of the law, and allowing a separate compensation or fee (of 60 cents) for each duty performed—though the Secretary still retains his original judgment unshaken by the argument of the Attorney General: *S's cir. 22d July*, 1792; V. 1, p. 116.

—quarterly emoluments for the year, required:

1605. An abstract of the emoluments and the disbursement of Officers of the Customs, to be stated per quarter, for one year, is again required for the use of Congress: *S's cir. 31st August*, 1792; V. 1, p. 125.

—fees for marking and certifying spirits, wines, and teas:

1606. The accounts of the compensations of Officers of the Customs, and of their expenses in relation to Foreign spirits, wines, and teas, are to be kept distinct from those relative to spirits distilled in the United States: *C's cir. 17th November*, 1792; V. 1, p. 35.

[*Same subject.*]

1607. The aforesaid compensations to Officers of the Customs, for *marking* and *certifying* Foreign distilled spirits, wines, and teas, as established by "acts of the President," dated the 4th August and 29th October, 1792, and former instructions of the Secretary of the Treasury, are recapitulated: *C's cir. 16th March*, 1793; V. 1, p. 41.

Fees on Sea-letters, 35 cents each.

1608. The fees to be taken for issuing Sea-letters are, by construction of the 52d section of the Collection law, fixed at 25 cents each: *C's cir. 15th August*, 1793; V. 1, p. 57.

A list of the fees demandable by Officers of the Customs:

1609. A list of the fees payable to the Officers of the Customs is purposely postponed to be transmitted, it being probable that Congress will deem it necessary to enact some new provisions thereon: *C's cir. 28th December*, 1793; V. 1, p. 66.

—emoluments of Officers of the Customs modified—annual returns of, to the Comptroller—and abstracts

1610. In lieu of the *commissions* heretofore established by law, the act of 1795, relative to the compensations of Officers of the Customs, makes other allowances to Collectors [again changed by act of 2d March, 1799,] of a certain *per centage* on all moneys they may receive for impost and tonnage duties; it also makes other allowances, in lieu of those theretofore established, to Collectors, Naval Officers, and Surveyors, and it changes the compensations to Inspectors, Weighers, &c.; and it requires that Collectors, Naval Officers, and Surveyors shall keep *accounts* of their official *emoluments* and *expenditures*, to be transmitted *annually* on

the last day of December, to the Comptroller, according to form prescribed, who shall annually lay an abstract of the same before Congress: *C's cir. 14th March*, 1795; V. 1, p. 119.

of the same by him to Congress:

1611. An "act of the President," dated the 9th April, 1795, prescribes the compensation for preparing, stamping, and distributing, among the Inspectors, *certificates* to accompany *foreign* and *domestic* distilled spirits, wines, and teas; the payment of which, and for *signing* the certificates, are to conform to instructions of the 17th November, 1792: *C's cir. 30th July*, 1795; V. 1, p. 129.

—compensation for certificates to accompany domestic and foreign spirits, wines, and teas:

1612. (The functions stated in the circular of the 30th July, 1795, relative to the issuing of certificates to accompany foreign and domestic distilled spirits, wines, and teas, having devolved on *Supervisors of the Revenue*, the instructions contained in said circular are modified accordingly: *C's cir. 28th October*, 1799; V. 1, p. 189.

[*Same subject.*]

1613. Fees to be taken for issuing passports are fixed at ten dollars each; and "four dollars for every voyage," [meaning clearance] making fourteen dollars for the first voyage: *C's cir. 15th August*, 1796; V. 1, p. 135.

Fees for passports and clearances:

1614. The commissions or per centage to Collectors, authorized by previous laws, will be chargeable on *all moneys* received by them after the last day of March, 1797; and the compensations to Weighers and Markers of goods are further regulated: *C's cir. 22d April*, 1797; V. 1, p. 141.

—per centage to Collectors, and compensations to Weighers, &c., further regulated:

1615. The compensations and emoluments of Officers of the Customs are again modified by the act of 1799, entitled "an act to establish the compensations of officers employed in the collection of duties, &c.;" and an exact account of which emoluments (heretofore neglected under former laws) is required hereafter to be *rigidly* transmitted to the Department: *C's cir. 27th May*, 1799; V. 1, p. 179.

—emoluments of Officers further modified—and former neglects to account, reproved:

1616. Collectors and others are reminded of their non-compliance with the law, and instructions to transmit their annual statements of their official *emoluments* and *expenditures;* for which neglect, the penalty is threatened to be rigidly exacted of them: *C's cir. 31st July*, 1802; V. 1, p. 211.

—continued neglect, threatened with the penalty.

1617. New rates of per centage on moneys received by certain Collectors are established by the act of 1804, entitled "an act relative to the compensation of certain Officers of the Customs: *C's cir. 18th April*, 1804; V. 1, p. 223.

New per centage to certain Collectors, on moneys received.

1618. The commissions or per centage of Collectors, as a charge to the United States, on moneys received for duties, &c., do not apply to the duties collected on unclaimed merchandise, as has been supposed, and charged by Collectors to the United States; but they are chargeable to the merchandise, together with all other commissions which Officers of the Customs may think themselves equitably entitled to receive on account of sales in such cases: *C's cir. 23d December*, 1804; V. 1, p. 227.

Per centage on proceeds of unclaimed goods, chargeable to the goods, not to the United States.

1619. Double commissions for collecting duties arising on the same importation, or cargo, are not admissible under any pretence whatever: *C's cir. 16th May*, 1809; V. 1, p. 249.

Double commissions forbid.

Two per cent on prize money, to be credited in quarterly returns.

1620. The *two per cent.* commission received by Collectors on the nett amount of prize money, &c., which is all they are entitled to receive on the *two per cent. fund*, must be credited by them in their quarterly returns: *C's cir. 26th May*, 1813; V. 1, p. 276.

Neglect to make annual statement of emoluments and expenses, continued.

1621. Collectors and others are again reminded that their *annual* statements of their official *emoluments* and *expenditures* are not punctually transmitted to the Department; and that the penalty incurred, not exceeding $500 for each neglect, will be rigidly exacted: *C's cir. 16th May*, 1816; V. 1, p. 301.

Increase of compensation to Inspectors' Weighers, &c.

1622. The act of 1816, to increase the compensation of Inspectors, Gaugers, Weighers, and Measurers, is transmitted without remark: *C's cir. 15th June*, 1816; V. 1, p. 307.

Information is requested, respecting the fees received and distributed between Collectors, Naval Officers, and Surveyors:

1623. For the purpose of settling differences in the construction of the act of 2d March, 1799, relative to the various fees and emoluments claimed to be receivable, and distributed among Collectors, Naval Officers, and Surveyors of the Customs, for the admeasurement, registry, or enrolments, &c., of vessels, and for the exportation of goods for Drawback, &c., &c., information is requested of Collectors in regard to them: *S's cir. 27th November*, 1816; V. 2, p. 68.

—continued neglect of annual statements of, &c.:

1624. The complaint and threat renewed to Collectors, Naval Officers, and Surveyors, respecting their neglect of the annual statement of their emoluments and expenditures: *C's cir. 18th April*, 1817; V. 1, p. 337.

The surplus of emoluments to be credited to the United States in 4th quarter's account.

1625. The surplus of the emoluments, *limited*, of Officers of the Customs for a year, should be introduced into the accounts of the 4th quarter of the year in which they accrued, instead of the first quarter of the ensuing year, as has been practised by Collectors: *C's cir. 27th September*, 1819; V. 2, p. 53.

Compensation to Appraisers, in certain cases, $5 per day—$10 wrongfully charged.

1626. The compensation to Appraisers, in certain cases, according to the supplementary Collection law of the 20th April, 1818, is not to exceed *five dollars a day*, and the practice of charging *ten dollars* is interdicted: *C's cir. 19th July*, 1821; V. 2, p. 135.

Compensation of officers being further established—a statement of, is called for.

1627. In pursuance of the act of 7th May, 1822, "further to establish the compensation of Officers of the Customs," the Secretary of the Treasury calls on the Collectors for a list of the Officers employed in their respective Districts, and the amounts of compensation they are in receipt of, for his revision: *S's cir. 24th May*, 1822; V. 2, p. 130.

Accounts of emoluments, further established by act of 7th May, 1822, to be rendered quarterly to the Treasury:

1628. In pursuance of the act aforesaid, "further to establish the compensations of Officers of the Customs," sundry *forms* of accounts are prescribed, to be rendered quarterly to the Treasury, showing the compensations paid to Deputy Collectors and clerks in Collectors' offices, disbursements for stationery, fuel, and other expenses incident to the office, certain fees and emoluments of Collectors, &c.; also, the fees for certificates to accompany foreign and domestic distilled spirits, wines, and teas, commissions of Collectors on their disbursements as Superintendents of Light-houses, and on their disbursements as Agents for Marine Hospitals; together with two annual summaries of the aforesaid emoluments and expenditures—one of which summaries is to be confined to the last above mentioned fees and commissions, showing whether there be a *surplus* over the *maximum* allowed by law,

of $400, or a *deficiency;* which, in the case of *surplus,* is to be placed to the credit of the United States; or in the case of a *deficiency,* is to be supplied to the officers out of the duties in hand: *C's cir. 28th May,* 1822; V. 2, pp. 168 to 177.

Accounts of emoluments, further established, &c.

1629. The compensations allowed to different Officers of the Customs, according to the act of 7th May, 1822, are to be accounted for, and verified, in the manner heretofore, with proper modifications of the forms then transmitted: *C's cir. 14th September,* 1822; V. 2, p. 204.

—said returns modified:

1630. The changes in the compensations of Officers of the Customs, made by act of 7th May, 1822, render it necessary to separate the accounts of their emoluments under *former* and *present* regulations; that is, anterior and subsequent to the operations of said act: *C's cir. 4th January,* 1823; V. 2, p. 213.

—the new series of returns is to date from the commencement of the act—making *two* semi-annual abstracts for that year:

1631. The *annual* statements of the emoluments, compensations, fees, and salaries of Officers of the Customs, together with accounts of their office expenses and other disbursements, established by the act of 7th May, 1822, are required to be made according to two *forms* now prescribed and transmitted; also, specific regulations are given respecting the accounts of payments made to Inspectors, Gaugers, Weighers, and Measurers, and for the contingent expenses of Revenue boats, &c., and the surplus of certain emoluments over the maximum of $400 required to be paid into the Treasury as special deposites: *C's cir. 25th August,* 1823; V. 2, pp. 266, 268, 281, 282.

—the annual abstracts of the same emoluments and expenditures further modified, and special instructions given on some of the details.

1631½. The annual returns or statements of the emoluments and disbursements of Officers of the Customs for the year 1827 is neglected by fifty-five Collectors, thereby incurring the penalty of $500 each: *C's cir. 13th May,* 1828; V. 2, p. 471.

Annual abstracts again neglected by fifty-five Collectors.

1632. Instructions are given respecting certain emoluments of Officers of the Customs, consisting of *one-half* of the additional duties accruing in consequence of the 50 per cent. that may be added by Appraisers to the appraised value of goods fraudulently invoiced under the 13th section of the act of 1st March, 1823, with modifications of the same according to the act of 9th May, 1828: *C's cir. 28th June,* 1829; V. 3, p. 24.

Emoluments of one-half of 50 per cent. additional duty on certain goods fraudulently invoiced:

1633. Compensation to Weighers, for weighing roofing slate, is to be one-half that allowed by law for weighing other articles: *C's cir. 25th June,* 1830; V. 3, p. 64.

—to Weighers of roofing slate, half price.

1634. Collectors at sundry ports being in the habit of making excessive charges for endorsements of *memorandums* on the Licenses of Coasting vessels, are required to keep within the rates allowed by law: *C's cir. 6th April,* 1831; V. 3, p. 147.

Excessive charges by Collectors for endorsements on Licenses forbid.

1635. (According to the 4th section of the act of 2d March, 1831, in lieu of commissions, emoluments, fees, and salaries, allowed to Collectors and Surveyors on the Northern Lakes and Rivers by pre-existing laws, they are to receive, (says the 1st Auditor, Mr. Miller,) in full for their services, an amount equal to the entire compensation they received during 1830, with instructions how to estimate the same: *See an extra official circular of the 1st Auditor of the 26th July,* 1831, *among the C's cirs.;* V. 3, p. 169.

Compensation to officers on the Northern frontier, for 1831, same as 1830.

EMOLUMENTS OF FEES, COMMISSIONS, &c., proposed to be substituted by FIXED SALARIES.

1636. In obedience to separate resolutions of the two Houses of Congress, the Secretary requests Collectors to render a statement of their emoluments and expenses, as a basis of an arrangement in contemplation, *to substitute fixed salaries, &c.*, in the place of fees, commissions, &c.: *S's cir. 31st July*, 1832; V. 2, p. 289.

Illegal fees exacted in Licensing vessels for the fisheries.

1637. The Secretary having received information that Collectors exact fees not authorized by law for sundry formalities connected with the Licensing of vessels for the fisheries, the practice is henceforth interdicted: *S's cir. 12th December*, 1832; V. 2, p. 302.

$3 per day to temporary Inspectors, under act of 14th July, 1832:

1638. Three dollars per day authorized to pay temporary Inspectors for marking goods deposited in public stores for the benefit of the 18th section of the Tariff of 14th July, 1832: *C's cir. 2d March*, 1833; V. 3, p. 357.

—to all officers of customs, to be the same in 1833 as before the reduction of duties.

1639. The emoluments of Custom-house Officers, according to the General Appropriation act of 1833, are allowed to be the *same for that year* as they would have been had there been no *reduction of duties* per act of 14th July, 1832: *C's cir. 6th May*, 1833; V. 3, p. 395.

[*Same subject.*]

1640. The regulation of the emoluments of Custom-house Officers, according to the aforesaid Appropriation act of 1833, does not supersede or vacate that of the 2d March, 1831, (fixing the compensation of Officers of the Customs on the Canada frontier, as directed in the 1st Auditor's circular, No. 1635, ante): *C's cir. 24th May*, 1833; V. 3, p. 399.

Fees not chargeable on manifest of slaves as passengers:

1641. Fees are not chargeable by Collectors for *receiving* and *certifying* manifests of slaves carried as passengers on board of Coasting vessels: *C's cir. 31st July*, 1833; V. 3, p. 407.

—compensation to Weighers, &c., as in 1833:

1642. The compensation of Weighers, Gaugers, and Measurers, are required to be estimated by what they received in 1833: *C's cir. — February*, 1834; V. 3, p. 441.

—said rules of compensation revoked by order of the Secretary.

1643. The enrolments of Custom-house Officers, as prescribed to be estimated by the Comptroller's circular of the 6th May, 1833, being disapproved, and rescinded by the Secretary of the Treasury, other instructions are given by the Secretary, as per copy enclosed, [not preserved in the office]: *C's cir. 22d March*, 1834; V. 3, p. 459.

Fees for Registering, Recording, Enrolling, and Licensing vessels, and on other accounts, are very irregularly exacted by Collectors, &c.

1644. Fees for services rendered at different Custom-houses, under the act of 31st December, 1792, for Registering and Recording ships and vessels; and under the act of 18th February, 1793, for Enrolling and Licensing ships and vessels; and under the act of 2d March, 1799, establishing the compensation of Officers of the Customs, are represented to Collectors, &c., by the Comptroller, and complained of as being very irregularly exacted; to correct which irregularity certain rules are now prescribed: *C's cir. 8th July*, 1834; V. 3, p. 477.

Surveyors' accounts of emoluments and expenditures, irregular.

1645. From a full examination of the accounts of emoluments and expenditures of Surveyors, it appears that they have not been *uniformly* stated, which defect has been productive of difficulties, and of different results, in their settlement: *C's cir. 22d July*, 1834; V. 3, p. 481.

1646. Of the compensation of Deputy Inspectors of the Revenue, called "Markers," as per act of 27th June, 1834, instructions given in relation thereto, by the Secretary of the Treasury, are transmitted herewith, [not preserved in the office]: *C's cir. 13th November*, 1834; V. 3, p. 493.

Compensation to Deputy Inspectors, acting as "Markers."

1647. For the proper *forms* of the quarterly accounts of fees and emoluments of Collectors, Naval Officers, Surveyors, &c., required by the aforesaid Civil Appropriation act of the 27th June last, the Secretary refers to those prescribed by the Comptroller's circular of the 28th May, 1822: *S's cir. 14th November*, 1834; V. 3, p. 28.

Forms of quarterly accounts of emoluments under act of 27th June, 1834, same as May, 1822.

1648. Compensation to Markers of casks of wine with the letters R. D., signifying *reduced duties*, is decided to be 2½ cents for every cask, of which separate accounts are to be kept: *C's cir. 23d July*, 1836; V. 3, p. 539.

Compensation to Markers of wine for reduction of duties, 2½ cents each cask.

1649. Collectors are forbid to charge other fees for their services in cases of the extension of Bonds for duties on Imports, in consequence of the great fire in New York, than are charged for taking original Bonds for duties upon the entry of the merchandise: *S's cir. 17th October*, 1837; V. 3, p. 152.

Fees for the extension of Bonds, the same as for taking the original Bonds.

1650. In the disbursements by Collectors, a practice having prevailed of taking receipts in blank, and subsequently filling them up *without* the knowledge of the payee, said practice is interdicted for the future, as being open to abuse: *C's cir. 11th June*, 1838; V. 3, p. 621.

The taking of blank receipts for disbursements is forbid.

1651. Inspectors of the Customs, while acting as Inspectors of the Revenue, may receive compensation, only in that capacity, for the time being: *C's cir. 13th July*, 1838; V. 3, p. 627.

Compensation of Inspectors of Customs acting as Inspectors of Revenue.

1652. The accounts of Collectors, Naval Officers, and Surveyors, of the emoluments, by commissions, fees, fines, penalties, salaries, &c., and of their disbursements for clerk hire, stationery, office rent, fuel, and other official expenses, as per act of 2d March, 1799, are required to be punctually stated, annually, according to forms prescribed: *C's cir. 1st November*, 1838; V. 3, p. 653.

Standing orders for annual accounts of emoluments and disbursements per act of 2d March, 1799, repeated.

1653. Further regulations are prescribed respecting additional compensations to clerks and other subordinates of Collectors, Naval Officers, and Surveyors, for 1839, at $2 a day, so as to make them equal to those of 1838, are prescribed: *C's cir. 16th March*, 1839; V. 3, p. 719.

Additional pay to subordinates, equal to that of 1838.

1654. Compensations to Officers of the Customs for the year 1839 are re-established, in certain respects, as they were per acts of 2d March, 1799, and of 26th April, 1816: *C's cir. 25th April*, 1839; V. 3, p. 729.

Old compensations re-established, in part:

1655. Compensation to Weighers, Gaugers, and Measurers, whether permanent or temporary, explained: *C's cir. 4th December*, 1840; V. 3, p. 857.

—of Weighers, Gaugers, &c., temporary, or, &c.

1656. Further explanation of said compensations to Weighers, Gaugers, &c., which shall not exceed $1,500 a year: *C's cir. 14th December*, 1840; V. 3, p. 861.

[*Same subject.*]

[*Same subject.*]

1657. The compensation of Inspectors, Weighers, Measurers, Gaugers, and Markers, under the direction of "Inspectors of the Revenue," shall be the same as was allowed for their respective services by the 2d section of the act of 2d March, 1799: *C's cir. 20th October*, 1841; V. 3, p. 903.

Additional accounts to be kept of emoluments of Collectors, Naval Officers, and Surveyors, and any excess over $2,000 to each, to be deposited to the credit of the Treasurer.

1658. By the act of the 3d March, 1841, making appropriation for the civil and diplomatic expenses of the Government, the Collectors, Naval Officers, and Surveyors of ports are required, each, in *addition* to the accounts heretofore rendered by them, to state *annually* to the Secretary of the Treasury a quarterly account for the preceding year, under oath, *of all sums of money by each of them received* for fines, penalties, or forfeitures; or for seizure of goods, wares, and merchandise, or upon compromise made on such seizure; or on account of suits instituted for frauds against the Revenue laws; or for rent and storage of goods in public stores for which rent is paid, beyond the rent paid on the part of the Government: to the end that, if the emoluments accruing to said officers from such receipts shall exceed $2,000 to each or either of them, such *excess* shall be paid by them, respectively, into the public Treasury, as part and parcel of the public money: *C's cir. 28th October*, 1841; V. 3, p. 905.

Contingent expenditures to be made under contract.

1659. The contingent expenses of Collectors, "including all stationery, job printing," &c., for the Custom-house establishment, are required to be engaged by contract, on advertisement for the lowest bidder, according to act of 26th August, 1842: *S's cir. 22d September*, 1842; V. 3, p. 281.

Inspectors.

1660. The compensation of Inspectors, when detailed as "Markers," is to be $3 per day as Inspectors, or to be *fees* earned as Markers: *C's cir. 8th March*, 1842; V. 3, p. 935.

Fees for entry and clearance of coasting vessels.

1661. A statement of the Fees charged, on the *entry* and *clearance* of vessels engaged in the Coasting trade, is required of the Collectors of the several collection Districts: *C's cir. 7th December*, 1842; V. 3, p. 979.

[A summary recapitulation of the calls for Returns of salaries, fees, commissions, and other emoluments of Officers of the Customs, quarterly for settlement, and annually for the information of Congress—to which are added the calls for other annual statements of Property, Navigation, and Commerce, and the inventories of Revenue cutters.]

QUARTERLY RETURNS—of Collectors' commissions on moneys received, &c.:

1662. An account of Collectors' commissions or per centage, charged agreeably to law on moneys by them received and paid into the Treasury, is required to be embraced in Collectors' accounts current: *C's cir. 1st December*, 1789; V. 1, p. 8.

—of pay to Inspectors, Gaugers, Weighers, Measurers, and various contingent expenses:

1663. An account of the compensations paid to Inspectors, Surveyors, Gaugers, Weighers, Measurers, &c., is to be transmitted to the Treasury, stating the periods of their service, and rates of pay, quarterly; also, particular accounts of the expenses of Revenue boats, store rent, fuel, and other contingencies, with the vouchers: *C's cir. 1st December*, 1789; V. 1, p. 6.

—of pay to Inspectors, &c., to be included in Quarterly accounts current:

1664. The mode heretofore adopted of charging payments made to Inspectors, &c., being found inconvenient, their compensations are hereafter to be stated in the Collector's quarterly accounts current: *C's cir. 8th June*, 1792; V. 1, p. 26.

1665. The salaries allowed by law to Collectors, Naval Officers, and Surveyors, are required to be paid by Collectors, and accounted for quarterly: *C's cir. 24th December*, 1792; V. 1, p. 37. —of salaries of Collectors, Naval Officers, &c.:

1666. An abstract of the disposition made of one moiety accruing to Collectors, Naval Officers, and Surveyors, from the additional 50 per cent. on the appraised value of goods in certain cases of fraudulent invoice prices, in conformity with the 11th and 13th sections of the act of 20th April, 1818, is required to be returned quarterly to the Treasury: *C's cir. 27th September*, 1819; V. 2, p. 49. —of the distribution of one moiety of duties on additional 50 per cent. to appraised value of certain goods.

1667. (Said return is to be accompanied with an abstract of the cases in which the said additional 50 per cent. is made to the appraised value and to the duties of such goods, under the said act of the 20th April, 1818: *C's cir. 27th September*, 1819; V. 2, p. 50. —*with an abstract of the cases in which such 50 per cent. is added:*

1668. An abstract or account of the salaries of the Collector, Naval Officer, and Surveyor of each District, is to be returned quarterly to the Treasury, according to form prescribed: *C's folio cir. 31st July*, 1821; p. 11. —of salaries of Collectors, Naval Officers, and Surveyors:

1669. An abstract of payments made to Inspectors, Gaugers, Weighers, Measurers, &c., is to be returned quarterly to the Treasury, according to form prescribed, to be accompanied with vouchers: *C's folio cir. 31st July*, 1821; p. 11. —of pay to Inspectors, Gaugers, Weighers, &c.:

1670. An abstract of the contingent expenses of the Collector, including scales, weights, measures, gauging instruments, &c., (not including disbursements for books, stationery, fuel, office rent, office furniture, which are paid for by Collectors themselves,) is to be returned quarterly to the Treasury according to form prescribed, to be accompanied with vouchers: *C's folio cir. 31st July*, 1821; p. 11. —of contingent expenses of Collectors, &c.

1671. An abstract (A) of the compensation paid to Deputy Collectors and Clerks (85) in Collectors' offices is to be rendered quarterly, supported by vouchers, according to forms 1, 2, 3, in pursuance of the act of the 7th May, 1822, entitled "An act further to establish the compensation of Officers of the Customs": *C's cir. 28th May*, 1822; V. 2, pp. 168, 177. Returns of emoluments and contingent expenses, &c., under the act of 7th May, 1822.

1672. An abstract (B) of disbursements for stationery, fuel, and other expenses incident to the office, is to be rendered quarterly, supported by vouchers, according to forms 1, 2, 3, 4, 5, 6: *C's cir. 28th May*, 1822; V. 2, pp. 168, 179. [*Same subject.*]

1673. An abstract (C) of the fees and emoluments of Officers of the Customs, and of expenses incident to the office, is to be rendered quarterly to the Treasury: *C's cir. 28th May*, 1822; V. 2, pp. 168, 181. [*Same subject.*]

1674. An abstract (D) (86) or form of a general account, to be rendered *annually* (after [*Same subject.*]

(85.) The form (F) is a list of the Clerks employed in a Collector's office, (as called for by the Secretary's circular of the 24th current,) and required to be rendered quarterly, along with the abstract of expenses incident to the office: *C's cir. 28th May*, 1822; V. 2, pp. 169, 184. Anterior to this date, the Clerks were paid by Collectors out of their emoluments.

(86.) The returns of *Annual* summaries (D,) (E,) (and H,) are mentioned here, in the order in which they are given in the Circular, as well on that account, as on account of their immediate reference to the *Quarterly* returns, of which they are the annual summaries; though they properly belong to the class of *Annual returns*, among which they are repeated below for form's sake—Nos. 1681, 1682, &c.

[*Same subject.*] December) of the fees and emoluments received by officers of the Customs, and of their expenditures within the year; from which receipts a *surplus* is supposed (according to this *form*) to accrue over the maximum allowed by the aforesaid act of the 7th May, 1823; which surplus is to be deposited to the credit of the Treasurer: *C's cir. 28th May*, 1822; V. 2, pp. 169, 182.)

[*Same subject.*] 1675. An abstract (E) or form of a similar general account as the aforesaid, referring to another supposed case, in which the nett fees and emoluments do *not* amount *to* the maximum allowed by the said act; which deficiency is to be made up to the officers out of other funds: *C's cir. 28th May*, 1822; V. 2, pp. 169, 183.

[*Same subject.*] 1676. Abstract (G) is the form of the return of fees received for certificates to accompany distilled spirits, wines, and teas; and of the commissions of Collectors on their disbursements as Superintendents of Light-houses, and as Agents for the Marine Hospital department—to be rendered quarterly to the Treasury for settlement: *C's cir. 28th May*, 1822; V. 2, pp. 169, 185.

[*Same subject.*] 1677. Abstract (H) is the form of a general account, to be rendered *annually*, of the aforesaid fees and commissions on said certificates and disbursements, out of which the Collector's emoluments shall not exceed $400, *maximum* allowed by the law—any surplus over and above which is to be carried to the Treasury: *C's cir. 28th May*, 1822; V. 2, pp. 169, 186.

ANNUAL RETURNS—of salaries, fees, and emoluments, to be made to the Comptroller, for Congress: 1678. An account or statement of the salaries, fees, and other emoluments received, and of the expenditures made by Collectors, Naval Officers, and Surveyors, is required to be transmitted *annually*, on the last day of December, to the Comptroller, that he may lay an abstract of the same before Congress: *C's cir. 14th March*, 1795; V. 1, p. 119.

[*Same subject.*] 1679. A revised form of the aforesaid account of the salaries, fees, and emoluments of Collectors, Naval Officers, and Surveyors, to be rendered *annually*, is prescribed: *C's folio cir. 31st July*, 1821; p. 8.

[*Same subject.*] 1680. A form of the like account is again prescribed, rendered *annually*, (but greatly extended,) under separate heads, viz: "Of salaries of Collector, Naval Officer, and Surveyor"; "Of payments to Inspectors, Gaugers, Weighers, Measurers"; "Of disbursements on account of Revenue boats and Revenue cutters"; "Of disbursements on account of contingent expenses"; "Of balances of store rent": *C's cir. 29th January*, 1822; V. 2, pp. 159, 160.

[*Same subject.*] 1681. An abstract (D) or form of general account is to be rendered *annually* (after the 31st December) of the salaries, fees, and other emoluments, *received* by Collectors, Naval Officers, and Surveyors, in certain Districts, during the year, and of their expenditures during the year—in accordance with the act of 7th May, 1822, providing further to establish the compensation of Officers of the Customs; which form (D) supposes a *surplus* to have accrued in said receipts over the maximum of $400 allowed by said act; which surplus is to be accounted for and placed in the Treasury: *C's cir. 28th May*, 1822; V. 2, pp. 169, 182.

1682. An abstract (E) or form of a similar general account as the aforesaid, to be rendered *annually*, (instead of the said form (D,) as the supposed case may require,) referring to a *supposed* case in which the nett fees and emoluments do *not* amount to the *maximum* of $400 allowed by the law; which deficiency is to be made up to the officers out of other funds: *C's cir. 28th May*, 1822; V. 2, pp. 169, 183. [*Same subject.*]

1683. An abstract (H) or form of a general account, to be rendered *annually*, of the fees received by Collectors for issuing certificates to accompany distilled spirits, wines, and teas, and of the commissions for their disbursements as superintendents of Light-houses, and as agents for the Marine Hospital department: *C's cir. 28th May*, 1822; V. 2, pp. 169, 186. [*Same subject.*]

—of Public Property:

1684. The form of a return of public property connected with the offices of Officers of the Customs, independent of bonds and cash in hand—that is, of scales, weights, boats, &c. —is transmitted, to be rendered *annually* to the Secretary on the 31st December: *S's cir. 6th February*, 1792; V. 1, p. 105.

1685. An account of the public property in a Collector's District is to be rendered at the close of each year, according to form transmitted; to embrace every species of property in charge of Officers of the Customs: *C's cir. 5th April*, 1806; V. 1, p. 235. [*Same subject.*]

1686. The account or statement to be rendered *annually* of the public property in a Collector's District, according to form prescribed, must be accompanied with explanatory remarks: *C's cir. 5th April*, 1806; V. 1, p. 235. [*Same subject.*]

1687. A new form of account or statement is prescribed, to be rendered *annually*, of "the public property remaining in a District, *exclusive* of the forms and instructions for conducting the public business, and of cash and Custom-house bonds": *C's folio cir. 31st July*, 1821; p. 8. [*Same subject.*]

1688. (The list of property required to be handed over, by a former Collector to his successor in office, *should* include the circular *instructions* and *forms* prescribed for official observance: *C's cir. 22d August*, 1821; V. 2, p. 144.) [*Same subject.*]

—of Navigation and Commerce:

1689. In consequence of great dissatisfaction in Congress at the delay of "the *annual* statements of the Commerce and Navigation of the United States" by the Register of the Treasury, who attributes it to the delays of Collectors in making their returns to him, the Secretary *entreats* the Collectors to make extra efforts to make the said returns, and authorizes the employment of additional clerks, if necessary: *S's cir. 31st August*, 1832; V. 2, p. 292.

—and Inventories of Revenue Cutters.

1690. An *annual* transcript of the inventories of Revenue cutters, to be rendered to the Secretary at the end of the year, is included in the enumeration of other returns required weekly, monthly, quarterly, &c., together with a general recapitulation of the circular instructions heretofore given by the Secretary to Collectors, Receivers, and Depositories, &c., to supply the deficiency of those which may have been lost or mislaid, but not to supersede any others in force: *S's cir. 12th November*, 1835; V. 3, pp. 82 to 87.

SECTION 3.

Of the Disbursements of Moneys actually deposited in the Treasury, or of Moneys constructively in the Treasury.

(a.) Of the refunding of Duties paid under protest—the same having been deposited in the Treasury, to the credit of the Treasurer, as a separate fund, to be refunded by appropriation, or authority of law, on certain contingencies.

(b.) Of Disbursements on account of the salaries, fees, and emoluments of District Attorneys, Marshals, Clerks of Courts, and Jurors, &c.; and on account of Judges of United States, of Governors and Secretaries of Territories, Members and Officers of Territorial Legislatures, and all others who receive their pay direct from the Treasurer.

(c.) Of Disbursements on account of Military Pensions, whilst they were wholly or in part under the direction of the Treasury Department.

(a.) *Of the refunding of Duties paid under protest* (87)—*the same having been deposited in the Treasury, to the credit of the Treasurer, as a separate fund, to be refunded by appropriation, or authority of law, on certain contingencies.*

DUTIES PAID UNDER PROTEST—to be deposited as a separate fund, to be refunded by authority of law:

1691. All moneys paid to Collectors as *unascertained* Duties, or as Duties paid *under protest*, are required to be *deposited* to the credit of the Treasurer of the United States, to be kept, and to be drawn and paid in due form, by order of the Secretary of the Treasury, according to the second section of the General Appropriation act of the 3d March, 1839, setting apart the same as a fund to meet those protests, &c.: *C's cir. 13th March*, 1839, V. 3, p. 709.

—any balance of such appropriation to be redeposited at the end of the quarter.

1692. Any balance of the aforesaid fund *appropriated* to repay Duties overpaid, or paid under protest, as may remain in the hands of Collectors at the end of a quarter, must be deposited (*again*) to the credit of the Treasurer: *C's cir. 9th May*, 1839; V. 3, p. 733.

Judicial decisions in such cases not to be precedent without consulting the Department:

1693. Judicial decisions for recovery, against a Collector, of Duties paid under protest, are not to be applied by Collectors to other cases, so as to authorize the refunding of Duties, under supposed similar circumstances, without previous consultation with the Department: *C's cir. 21st February*, 1840; V. 3, p. 795.

—confirmed by the Secretary, with qualifications.

1694. The above instruction is confirmed, for the time being, (with deference to the future action of Congress,) by the decision of the Secretary of the Treasury, as to all cases of mere similitude to those decided by the Court, requiring that the cases shall be *identical*, to justify the refunding the Duties: *C's cir. 19th March*, 1840; V. 3, p. 799.

Exception in favor of "Twist," as sewing silk:

1695. The aforesaid confirmation of the Secretary of the Treasury is modified, so as to authorize the Duties paid under protest on "Twist," as sewing silk, to be refunded without awaiting judicial decision: *C's cir. 23d May*, 1840; V. 3, p. 813.

—also in relation to Saltpetre.

1696. Instructions of the Secretary are transmitted by the Comptroller, in relation to refunding Duties paid under protest on a certain description of Saltpetre, of which samples are forwarded for the government of Collectors, when a return of Duties is claimed in *identical* cases: *C's cir. 11th June*, 1840; V. 3, p. 817.

(87.) See note ante, No. 1448, showing that other Duties besides those paid under protest, if refunded after having been deposited in the Treasury, belong to this class of disbursements.

Further instructions on refunding protested Duties.

1697. Further instructions are given in relation to refunding Duties paid under protest, in certain cases, and in explanation of former instructions on the subject; and also directing the cancelling of the bonds given for Duties in such cases: *C's cir. 2d July*, 1840; V. 3, p. 831.

Judicial decisions complied with, as to free articles.

1698. Several cases are enumerated of articles pronounced by judicial decisions to be duty free; in which cases any Duties that have been paid or bonded (under protest) must be refunded or cancelled: *C's cir. 2d July*, 1840; V. 3, p. 831.

Soda Ash also decided to be free, and duties to be refunded.

1699. A suit for recovery of Duties paid under protest on Soda Ash not crystallized having been just determined in favor of the importers, the said article is to be admitted duty free hereafter, and the Duties paid under protest in identical cases are to be refunded: *C's cir. 14th December*, 1840; V. 3, p. 859.

Gunny Cloth and Worsted Plush, ditto.

1700. Gunny Cloth or bags, and Worsted Plush, having been declared by judicial decisions to be exempt from Duty, the Duties paid under protest in all such cases are to be refunded, according to former instructions: *C's cir. 19th January*, 1841; V. 3, p. 863.

Decision suspended as to Gunny Cloth.

1701. The aforesaid instruction, as to refunding Duties on Gunny Cloth or bags, suitable for cotton bagging, and the cancelling of bonds for the same, is suspended for the further consideration of the Department: *C's cir. 23d March*, 1841; V. 3, p. 871.

Said Gunny Cloth pays Duty under new Tariff of 1841.

1702. (Under the Tariff act of the 11th September, 1841, the said Gunny Cloth, and other similar articles, are decided to pay Duty: *C's cir. 30th September*, 1841; V. 3, p. 890.)

Duties paid under protest, but not accounted for, cannot be refunded.

1703. Duties paid under protest to a Collector who *fails to account* for them to the United States cannot be refunded by his successor in office, except by special legislative sanction, (the appropriate fund not being deposited:) *C's cir. 2d February*, 1841; V. 3, p. 869.

The refunding of excess of Duties paid under protest, or without protest, previous to the Tariff of 1842, barred by decision of the Secretary of the Treasury.

1704. "Numerous applications having been made, and still being presented, to this Department, for the *return* of alleged *excess* of Duties paid on the importation of goods, wares, and mercandise, made at various periods prior to the passage of the Tariff act now in force—in some cases the said Duties having been paid under *protest*, and in other cases *without* such protest—it is proper (says the Secretary of the Treasury to Collectors and Naval Officers,) to inform you, and through you the applicants at your port, that the Department, having taken into consideration this class of claims upon the Treasury with special reference to its powers and duties, under the laws, in directing the refunding of Duties, has determined that its exercise of such authority must be *restricted* to those cases *only* where the importation has been, or shall be, made *subsequently* to the passage of the Tariff act of the 30th August, 1842, whether the alleged *excess* of Duty has been paid under protest, or without such protest," &c.: *S's cir. 20th December*, 1844; V. 3, p. 360.

(b.) *Of disbursements on account of the salaries, fees, and emoluments of District Attorneys, Marshals, Clerks of Courts, and Jurors, &c., and on account of Judges of the United States, of Governors and Secretaries of Territories, Members and Officers of Territorial Legislatures, and all others who receive their pay direct from the Treasurer.*

MARSHALS' EMOLU-

1705. Marshals' fees, of $1 50 per day, for the custody of vessels seized, are *illegally*

MENTS AND DISBURSEMENTS: fees on custody of vessels seized:

allowed by Collectors since the act of the 28th February, 1799, which provides no other compensation than a certain *commission* on the amount of sales of such vessels, in the event of condemnation: *C's cir. 30th December*, 1811; V. 1, p. 265.

—fees taxed in Courts:

1706. The fees which are taxable in District and Circuit Courts are required to be made out, by the Clerks of the Courts, in *tabular form*, and transmitted to the Comptroller, for the information of Congress: *C's cir. 11th November*, 1815; V. 1, p. 291.

—accounts of disbursements to be rendered on adjournments of Courts:

1707. Marshals' accounts of their disbursements, instead of being made quarterly, are required to be rendered immediately after the adjournment of a Court, and are not to be delayed three months under any pretence: *C's cir. 20th March*, 1823; V. 2, p. 255.

—no advances of money to be made to them while their returns are neglected to be made for settlement.

1708. The Secretary of the Treasury informs Marshals that, to secure the due application of moneys placed in their hands for disbursement, it is deemed proper that *no advance* shall be made to any Marshal, hereafter, for an approaching *term* of a Court, until his accounts for the preceding term shall have been rendered to the accounting officers: *S's cir. 27th July*, 1829; V. 2, p. 220.

Marshals' fee-bills, and other disbursements, regulated.

1709. Marshals' "fee-bills" must state whether the charges made are in virtue of the act of Congress regulating their fees for certain services, or are claimed under the "fee-bills" of their respective States for services not particularly specified by the act of Congress; and all officers to whom Marshals pay fees must be required by them to state their accounts in the same way: *Circular of the 1st Auditor (extra official) 2d February*, 1837; V. 3, *C's cirs.*, p. 558. (88.)

Their Official Bonds and accounts, under different appointments, to be distinct:

1710. Marshals (as well as Collectors and other disbursing officers) appointed during the recess of the Senate, are required to renew their Official Bonds on being subsequently confirmed by the Senate, the sureties to the former not being responsible beyond the temporary commission; and, consequently, they are also required to keep their accounts, accruing under the former Bonds, separate from those under the subsequent Bonds: *C's cir. 2d September*, 1839; V. 3, p. 771.

—and money on hand at such periods to be deposited to the credit of the Treasurer.

1711. Marshals (and other disbursing agents) are required, in order to comply with the instructions of the 2d of September, 1839, to *deposite* to the credit of the Treasurer any public money they may have on hand at the expiration of their term of office, or of their Official Bond: *C's cir. 2d February*, 1840; V. 3, p. 797.

Accounts of fees and emoluments by Attorneys, Marshals,

1712. The fees, emoluments, &c., of District Attorneys, Marshals, and Clerks of Courts of the United States, except in Territories and the District of Columbia, are, according to the act of the 3d March, 1841, making appropriation for the Civil and Diplomatic expenses of the Government, required to be rendered *annually* to the 1st Auditor, agreeably to form

---

(88.) A series of seven forms for Marshals' returns, prescribed shortly after the above circular, as would appear from a date on the sixth form, having been found in a bundle in the mass of circular instructions andas documents here arranged, but without connection or reference to any particular instructions, a copy of them, with such interlineations as correspond with the alterations of them now in use, is placed immediately after the aforesaid *S's cir. 27th July*, 1829, in the 2d vol. of the Secretary's circulars—there being none so near its date in the Comptroller's collection.

transmitted, with instructions and explanations of the act: *C's cir. 1st February*, 1842; V. 3, p. 925. and Clerks, to be rendered to the 1st Auditor annually:

1713. The foregoing instructions by the Comptroller of the 1st February last, respecting the annual statements of the fees and emoluments of Attorneys, Marshals, &c., are approved, and again transmitted by the Secretary of the Treasury: *S's cir. 24th March*, 1842; V. 3, p. 277. —the same approved and repeated.

1714. Returns of District Attorneys' accounts current of official *receipts* and expenditures for the half year ending the 31st December, 1842, are required, under act of 18th May, 1842, according to forms prescribed: *S's cir. 5th May*, 1843; V. 3, p. 309. Semi-annual returns, under act of 18th May, 1842.

1715. Returns of Marshals' accounts current of their official *receipts* and expenditures for the half year ending the 31st December, 1842, are required, under the act of 18th May, 1842, according to forms prescribed: *S's cir. 5th May*, 1843; V. 3, p. 313. [*Same subject.*]

1716. Returns of accounts current of Clerks of Courts of the United States of their receipts and expenditures for the half year ending the 31st December, 1842, are required, under the act of 18th May, 1842, according to forms transmitted: *S's cir. 5th May*, 1843; V. 3, p. 311. (89.) [*Same subject.*]

1717. The erroneous practice, which has subsisted to this day, of officers of the Government rendering their accounts to the First Comptroller's Office, instead of the 1st Auditor's, for settlement, is required to be corrected, hereafter, by addressing all accounts for settlement to the 1st Auditor: *C's cir. 1st March*, 1830; V. 3, p. 49. Disbursing agents, whose accounts are settled by 1st Auditor, erroneously send them to the 1st Comptroller.

1718. The disbursing agents for the contingent expenses of the Executive Departments at the Seat of Government (90) are required to have their accounts properly vouched, with the endorsement of the heads of their respective offices approving the same: *C's cir. 8th November*, 1833; V. 3, p. 418. Disbursing agents for the Executive Departments, to have their accounts properly vouched:

1719. Disbursing agents at the Seat of Government are required to render their accounts to the 1st Auditor, within ten days after each quarter, for settlement: *C's cir. 30th November*, 1842; V. 3, p. 977. —ten days only allowed after the end of the quarter.

1720. Receivers of Public Moneys are authorized, by the Secretary of the Treasury, to pay public creditors in their neighborhood, and take an *assignment* of their *supposed claims* on the Treasury, to be forwarded to the Department; on receipt of which *Warrants*, in their own behalf, will be returned to them for the sums due; all which Warrants will be deemed *ample* vouchers in the settlement of their accounts: *S's cir. 6th August*, 1834; V. 3, pp. 19, 20. Extra agency for claimants at a distance to pay their salaries or other dues:

(89.) "Receipts," in the above accounts current, allude to moneys advanced by the Treasury to said officers for disbursement.

(90.) Meaning those disbursing agents only whose accounts are settled by the 1st Auditor, and in a few irregular instances by the 5th Auditor, (including District Attorneys, Marshals, and Clerks of Courts, among the rest,) and necessarily inapplicable to that great multitude of disbursing agents whose accounts are examined and settled by other Auditors, the greater part of which are subject to the revision of the Second Comptroller.

—or they will be paid by Warrant direct from the Secretary, transmitted by the Treasurer.

1721. Salaries paid directly (91) from the Treasury *of officers at a distance from Washington*, are to be audited quarterly by the 1st Auditor, and Warrants for the respective amounts, transmitted by the Treasurer, payable at the Deposite Bank nearest the residence of such officer or officers, unless he or they previously make other arrangements, (such as that authorized in the foregoing circular): *S's cir. 10th October*, 1834; V. 3, p. 23.

REVENUE SURPLUS —DISTRIBUTED AMONG THE STATES:

1722. The Governors of States are informed of the act of the 23d June, 1836, entitled "An act to regulate the deposites of Public Moneys," by the 13th section of which ALL over *five millions of dollars* is required to be deposited [equivalent to a final disbursement] in certain proportions to Congressional representation; for the execution of which blank forms are transmitted: *S's cir. 27th June*, 1836; V. 3, pp. 98 to 101.

—the proceedings in relation to the distribution of the surplus, called for by the Senate.

1723. In pursuance of certain resolutions of the Senate of the 16th February current, directing the Secretary of the Treasury to report to the next session all the facts and information relative to the deposite (or distribution) of the surplus revenue among the States, he addresses to the several Governors a copy of the said resolutions, and asks their respective statements in relation thereto: *S's cir. 20th February*, 1839; V. 3, p. 185.

PROCEEDS OF LAND SALES—ALSO DISTRIBUTED AMONG THE STATES:

1724. The Governors of States are informed of the adjustment of sales of public lands, and the distributive share thereof coming to each State, under the provisions of the act of the 4th September, 1841, with tabular exhibits of the same: *C's cir. 7th November*, 1842; V. 3, p. 965.

—the like notification repeated.

1725. A like communication as the foregoing of the 7th November, 1842, of the adjustment of the sales of public lands, and the distributive share coming to the several States, in pursuance of the said act of the 4th September, 1841, with tabular exhibits of the same, is made to the Governors of States: *C's cir. 17th March*, 1843; V. 3, pp. 999 to 1004.

(c.) *Of disbursements on account of Military Pensions, whilst wholly and in part under the direction of the Secretary of the Treasury.*

INSTRUCTIONS TO PENSION AGENTS.

1726. The Secretary of the Treasury announces to Collectors, as Pension Agents, that the second moiety of pensions payable to invalids for the current year will be due on the 5th

---

(91.) The following is a pretty full list of the officers whose salaries are paid directly from the Treasury, at the end of each quarter, viz:

1. The President of the United States, by Secretary's Warrant, *monthly* or *quarterly*, at President's option—*settled at the end of his term.*
2. The Vice President of the United States, by Secretary's Warrant, monthly or quarterly, at his option—*settled quarterly.*
3. United States Judges, of the Supreme and Inferior Courts, monthly or quarterly, at their option—*settled quarterly.*
4. United States District Attorneys.
5. United States Marshals.
6. The Commissioner of the Public Buildings.
7. The Secretary for signing Land Patents, in the name of the President.
8. The Keepers of the Public Archives in Florida.
9. The Recorder of Land Titles in Missouri.
10. Governors and Secretaries of Territories.
11. Surveyors General and their Clerks.
12. Registers and Receivers of Land Offices, where proceeds of land sales be not sufficient.
13. Members and officers of the Legislative Council in Florida, (when a Territory.)

NOTE.—The members and officers of the Legislative Councils of Iowa and Wisconsin are paid by their Secretaries, to whom moneys are advanced from the Treasury, as to other distant agents, for secondary disbursement.

June next, to be paid by them out of the duties on Imports and Tonnage, on the same evidence as was required by his circular of the 30th January last, [which is not in this collection]: *S's cir. 13th May*, 1790; V. 1, p. 53. INSTRUCTIONS TO PENSION AGENTS.

1727. Pension certificates of Revolutionary claims, under the act of the 15th May, 1828, "for the relief of surviving officers and soldiers of the Revolution," for their half-yearly pay, are transmitted to claimants, with instructions how to proceed to identify themselves as the persons described in said certificates, by making oath before a Magistrate, whose certificate is to be returned to the Department, preparatory to the claimant's obtaining a draft on a Pension Agent for the amount of his instalment on his Pension certificate: *S's cir. 3d August*, 1829; V. 2, pp. 221, 222. INSTRUCTIONS TO PENSIONERS OR CLAIMANTS.

1728. Upon the decease of an officer or soldier who has been found entitled to the benefits of the act of the 15th May, 1828, "for the relief of surviving officers and soldiers of the Revolution," the said benefits devolve on the widow and orphans of the deceased, according to rules prescribed for ascertaining their identity: *S's cir. 13th June*, 1832; V. 2, p. 283. [*Same subject.*]

1729. (Regulations are prescribed, to govern accounting officers of the Treasury in settling claims under the act of 5th July, 1832, "to provide for liquidating certain (Revolutionary) claims of the State of Virginia": *S's cir. 28th July*, 1832; V. 2, p. 288.) To accountants, on Virginia Revolutionary claims.

1730. The half-yearly payments of Pensions under the act of 15th May, 1828, becoming due on the 3d March next, the Instructions of the 3d August, 1829, accompanied with the proper forms for the government of Pensioners and Pension Agents (these latter being chiefly Deposite Banks) are transmitted, as before: *S's cir. 4th February*, 1834; V. 3, p. 3. To Pensioners and Pension Agents.

1731. The aforesaid Instructions of the 4th February last are repeated, and accompanied with the same forms: *S's cir. 5th February*, 1835; V. 3, p. 32. [*Same subject.*]

1732. (In pursuance of the act of the 14th April, 1836, "making appropriation for Revolutionary Pensions," the Deposite Banks, that are employed as Pension Agents, are instructed to pay the same in specie or its equivalent: *S's cir. 16th April*, 1816; V. 3, p. 92.) Agents to pay in specie, or its equivalent.

1733. (Holders of land warrants, granted to officers or soldiers of the Revolution, are notified that scrip will be issued in satisfaction of such warrants—which scrip will be receivable in payments for public lands: *S's cir. 15th June*, 1837; V. 3, p. 144.) Bounty Land warrants for Revolutionary services, paid in SCRIP, receivable for land sales.

CHAPTER VIII.

OF INSTRUCTIONS AND REGULATIONS FOR THE GOVERNMENT OF REGISTERS AND RECEIVERS OF LAND OFFICES, IN RELATION TO THE SALES OF PUBLIC LANDS, AND RETURNS RELATIVE TO THE PROCEEDS THEREOF, &c., &c. (92.)

Primary organization of the business of Land Offices:

1734. The Secretary of the Treasury, in two letters, (93) addressed, one to the Superintendents of Land Sales, and the other to the Receiver at Pittsburg—both dated on the 5th October, 1796—instructs them as to their several and joint duties in conducting sales of public lands at Pittsburg, according to the ordinance of Congress of the 20th May, 1785; and prescribes the forms of their books of accounts—of land entries and sales, certificates, receipts, and deposites—of weekly and monthly statements to the Treasury, and returns of quarterly accounts current for settlement: *S's cirs. 5th October*, 1796; V. 1, pp. 180, 181, 182, 183.

—the same modified.

1735. The purport of the aforesaid letters is repeated, with modifications adapted to certain changes in the organization of Land Offices, in a circular of the Secretary of the Treasury, addressed to Receivers, dated the 26th September, 1800, with which he transmits various forms proper for conducting their official duties: *S's cir. 26th September*, 1800; V. 1, pp. 180, 186, 187.

Monthly accounts of sales, and receipts, of two kinds.

1736. The "monthly accounts" from Land Offices, for moneys received for lands entered in one month and paid in another, should be kept and stated distinctly, and separate from those entered and paid for in the same month: *S's cir. 21st September*, 1819; V. 2, p. 114.

The kind of money received is to be endorsed on the receipts, as a guard against exchanging it.

1737. Some Receivers are said to be in the habit of exchanging the moneys received on account of lands entered, for other funds of a depreciated value, and depositing the same to the credit of the Treasurer; which imputation can only be repelled by endorsing the receipt, in future, with a description of the kind of money received: *S's cir. 21st September*, 1819; V. 2, p. 114.

(92.) This Chapter comprises abstracts of a number of *Circular Instructions* to Receivers and Registers of Land Offices, which, being found in the Office collection of the Circular Instructions of the Secretary of the Treasury, it was deemed inadmissible to pass them over unnoticed here, notwithstanding the plain and rational inference that another work, prepared and published by order of the Senate several years ago, entitled "General Public Acts of Congress respecting the sales of Public Lands, with Instructions issued from time to time by the Secretary of the Treasury," &c., must necessarily have included these particular Instructions, with the other matters proper to that compilation; but the fact is far otherwise; a very small portion of these Instructions and decisions are to be found in that compilation, however important they be in regard to the fiscal operations of the General Land Office—which fact enhances the importance of giving them a place in this Synopsis.

(93.) These two letters being the basis of organization of the Land Offices, afterwards became *circular* in fact, by being addressed to others as the Land Offices multiplied, though addressed to individuals at first.

Specie bills of the United States Bank, and the notes of other specie-paying Banks, receivable:

1738. The Receivers of Public Moneys on account of land sales are authorized to receive, in addition to the specie bills of the United States Bank, the notes of the incorporated Banks of Boston, New York, Philadelphia, Baltimore, and Richmond, and the like in South Carolina and Georgia, and of the specie-paying Banks in the State where the Land Office is situated, except the City Bank of Baltimore; and this is to supersede former Instructions, with certain modifications: *S's cir. 1st August*, 1820; V. 2, p. 119.

[*Same subject.*]

1739. The Receivers of Public Moneys on account of land sales are authorized to receive in payment the bills of the United States Bank and branches, those of incorporated Banks in Boston, New York, Philadelphia, Baltimore, and Richmond, and of the specie-paying Banks in Louisiana, so long as they pay specie on demand: *S's cir. 23d May*, 1825; V. 2, p. 147.

[*Same subject.*]

1740. The like Instructions as the aforesaid are given to Receivers, enumerating the notes of Banks that are in credit, and receivable by them for public dues: *S's cir. 1st August*, 1825; V. 2, p. 148.

[*Same subject.*]

1741. Receivers are prohibited receiving any Bank note for a less amount than five dollars: *S's cir. 1st October*, 1825; V. 2, p. 154.

Instability of all notes except those of the United States Bank—the kinds receivable—monthly deposites, &c.

1742. Further instructions are given respecting the notes of Banks that are receivable at different Land Offices, reciting the actual instability of *all*, except those of the United States and its branches, and requiring a description of the kind of money received or paid to be stated on the receipts; also directing where to deposite the public money, and at what periods, with other directions: *S's cir. 22d February*, 1826; V. 2, p. 158.

Compensation to Receivers for expense of travel, &c., in making deposites.

1743. In pursuance of the act of 22d May, 1826, authorizing the Secretary of the Treasury to make a reasonable allowance or compensation to Receivers for travelling expenses, labor, &c., incurred in making deposites of public moneys, the Secretary requests of them a statement and estimate of the same for his information: *S's cir. 31st May*, 1826; V. 2, p. 161.

Certain local Bank notes, in the same limits of Land Offices, receivable:

1744. Certain local Bank notes, within the States and Territories in which Land Offices are situated, (with proper temporary exceptions,) may be received in payments; but, in addition to the instructions of the 22d February, 1826, public Receivers are directed to discontinue the receipt of notes of State Banks not within such limits corresponding with those of the Land Offices respectively: *S's cir. 22d August*, 1827; V. 2, p. 189.

—at the option of Receivers, if deemed safe; otherwise, not.

1745. The instructions of the 22d February, 1826, and of the 22d August, 1827, are so modified, in relation to the receivability of the notes of local Banks, as to permit them to be refused at the option of the Receivers, when in their opinion they cannot longer be safely received: *S's cir. 22d February*, 1828; V. 2, p. 195.

Deposites to be made in U. S. Bank office at St. Louis.

1746. Receivers of public moneys for land sales in Missouri, Illinois, and Arkansas, are instructed to make their deposites in the office of the Unied States Bank at St. Louis: *S's cir. 6th May*, 1829; V. 2, p. 211.

Former instructions remodelled, as notes receivable, deposites, expenses of travel, &c., &c.

1747. Several of the provisions of the circular of the 22d February, 1826, having been changed by subsequent instructions, and others having become obsolete, new regulations are hereby prescribed to govern Receivers of public moneys, until otherwise directed, being a remodelling of the old in regard to the Bank notes that are receivable, the endorsement on receipts what kind of moneys were received, and the Banks in which deposites are to be made to the credit of the Treasurer—which deposites are required to be made monthly in all cases exceeding $10,000, and in three months in cases of smaller amounts, at certain rates of allowance for risk, travelling expenses, &c.: *S's cir. 1st May*, 1831; V. 2, p. 264.

Duplicate receipts and quarterly returns to be transmitted to the Treasury, &c.

1748. Duplicate receipts for deposites are to be taken, one of which is to be immediately transmitted to the Secretary of the Treasury; and quarterly returns of said deposites are to be made by Receivers—one copy to the Secretary, and one to the Commissioner of the Land Office: *S's cir. 1st May*, 1831; V. 2, p. 265.

Traffic by Receivers in exchanges, &c., forbid.

1749. The imputation of traffic by Receivers, in exchanges and land scrip, being made on credible authority, the practice is disapproved and interdicted: *S's cir. 14th May*, 1833; V. 2, p. 316.

The preservation of live oak, by auxiliary agency of Collectors and Receivers.

1750. (Officers of the Customs, and Land Officers, in Florida, Alabama, Mississippi, and Louisiana, are required to execute the law of the 2d March, 1830, "providing for the gradual improvement of the Navy," so far as it relates to the preservation of, and the prevention of depredations on, live oak timber on the public lands: *S's cir. 28th December*, 1833; V. 2, p. 336.)

Compliance with the instructions of 1st May, 1831, insisted on.

1751. Receivers having neglected the instructions of the 1st May, 1831, (No. 1748,) in relation to endorsements therein required to be made on the receipts given by them for payments on land sales, and having omitted to furnish a statement of the aggregate amount received of each description of funds in each month, a compliance with the same is insisted upon, as well as a rigid execution of other particulars of the said instructions: *S's cir. 15th January*, 1834; V. 3, p. 2.

Caution to Receivers respecting State Banks.

1752. Reports unfavorable to the credit of particular State Banks give occasion to renew former admonitions of caution in the receipt of the notes of those Banks: *S's cir. 26th March*, 1834; V. 3, p. 8.

Extra authority in paying "supposed claims" by Receivers before auditing, by which subsequent auditing is left without discretion.

1753. Receivers of public moneys are authorized to pay public creditors in their neighborhood, and take an assignment of their *supposed claims* on the Treasury, to be forwarded to the Department; on receipt of which WARRANTS in *their own behalf* will be returned to *them* for the sums due—all which warrants will be deemed as ample vouchers in the settlement of *their* accounts—alleging that great convenience is anticipated from this arrangement, as, among other benefits, "it will save the Receivers making frequent deposites": *S's cir. 6th August*, 1834; V. 3, pp. 19, 20.

Instructions respecting Pre-emption Claims.

1754. (By order of the Secretary of the Treasury, the Commissioner of the Land Office issues circular instructions to Registers and Receivers, supplementary to the instructions of the 22d July last (not in this collection) respecting pre-emption claims, under the Pre-emp-

tion act of the 19th June, 1834, with a copy of the act: *Commissioner's cir. 22d October*, 1834; V. 3, p. 24.

Instructions respecting Pre-emption Claims.

1755. "An unauthorized and highly reprehensible practice, which prevails at some of the Land Offices, of permitting entries and issuing certificates of purchases of lands *without* the payment of the purchase money," is peremptorily required to be discontinued, and a punctual compliance with the instructions heretofore enjoined is demanded in regard to making deposites and transmitting the returns thereof: *S's cir. 28th February*, 1835; V. 3, p. 74.

Sales without payment of purchase money reprehended, and forbid.

1756. For the purpose of encouraging the circulation of specie, public Receivers are forbid to receive Bank notes of a less denomination than five dollars; and they are informed that it is contemplated successively to require Deposite Banks to forbear issuing notes for less than five dollars, and at a reasonable interval to forbear issuing notes for less than ten dollars: *S's cir. 6th April*, 1835; V. 3, p. 77.

Receivers forbid to receive notes of less than five dollars.

1757. (In pursuance of instructions from the Secretary of the Treasury, the Commissioner of the Land Office prescribes rules to Receivers for renewing their bonds, with increased securities, proportioned to the great increase of land sales: *Commissioner's cir. 25th May*, 1836; V. 3, p. 94.)

Receivers required to renew and increase their official bonds.

1758. Receivers and Deposite Banks are required, in order to correct and obviate frauds practised by speculators in public lands, to conform to certain modifications of former instructions respecting the proper restrictions on the facilities that are obtained through their *agency* and *means;* and particularly they are forbid to receive any thing but gold or silver currency, or Virginia land scrip, in *payment* or *deposite* on account of entries of public lands, [commonly called the Specie circular, afterwards rescinded by order of Congress]: *S's cir. 11th July*, 1836; V. 3, p. 106.

The Specie circular —requiring purchase money to be paid in specie, and making other restrictions on facilities to frauds of speculators.

1759. Registers and Receivers are required to credit, as evidence of payment, the receipts, according to *form* transmitted, of the Treasurer, countersigned by the Register of the Treasury, with the seal of the Department affixed, for lands sold at *private* entry: *S's cir. 27th September*, 1836; V. 3, p. 112.

Receipt of the Treasurer is evidence to Receiver of payments on *private* sales.

1760. Counterfeits being apprehended of certificates of land scrip, measures of precaution and scrutiny are required of Receivers and Registers of Land Offices: *S's cir. 27th December*, 1836; V. 3, p. 117.

Counterfeit of land scrip apprehended.

1761. Receivers of public moneys are instructed, in case of the suspension of specie payments by Deposite Banks in their neighborhood, to retain the public moneys in their own hands until further instructed: *S's cir. 12th March*, 1837; V. 3, p. 130.

On the suspension of specie payments by Banks, Receivers are their own Depositories.

1762. The Secretary of the Treasury transmits to Collectors and Receivers a *form* of Treasurer's draft, by which he will draw on them in sums suitable for claimants, and to make advances to disbursing agents of the Government, under the authority of the Secretary's WARRANT, which he will retain in his office as his voucher: *S's cir. 17th May*, 1837; V. 3, p. 134.

Treasurer's drafts to make payments, and advances to ag'ts.

Detail of duties devolving on Receivers and Collectors as public depositaries, in consequence of the insolvency of Deposite Banks.

1763. Receivers and Collectors, who are instructed to retain the public moneys in their own hands in consequence of the failure of their respective Deposite Banks, are required to carry to the credit of the Treasurer of the United States, in a separate account on the books of their office, the sums they would have deposited to his credit in the Bank, which sums, they are informed, will be drawn for by the Treasurer in certain modes; which drafts they will pay under formalities prescribed, as in like cases of Deposite Banks, according to *form* transmitted, making like returns in duplicate weekly of their account with the Treasurer, and observing to make their monthly returns as usual, according to former instructions: *S's cir. 9th June*, 1837; V. 3, p. 139.

Scrip issued in discharge of land warrants:

1764. (Holders of land warrants granted to officers and soldiers of the Revolution are notified that scrip will be issued in satisfaction of such warrants: *S's cir. 15th June*, 1837; V. 3, p. 144.)

—said scrip receivable in payment for lands.

1765. Receivers of public moneys are informed that scrip issued in satisfaction of land warrants granted to officers and soldiers of the Revolution will be receivable in payment for public lands: *S's cir. 15th June*, 1837; V. 3, p. 144.

Weekly returns, in duplicate, to the Treasurer, neglected.

1766. Receivers are reminded of the instructions of the 9th June last, requiring a duplicate of their weekly returns to the Secretary of the Treasury to be also transmitted to the Treasurer, which has been neglected to be done: *S's cir. 7th August*, 1837; V. 3, p. 147.

Registers are to examine Receivers' accounts, and moneys on hand, and report monthly to the Treasury.

1767. Registers of Land Offices are requested to call on Receivers of their respective Districts to make an examination of the public moneys, &c., in their possession, and report to the Department the amounts in gold, silver, scrip, forfeited land stock, and Bank notes, and repeat the same examination, and report the result, at the end of every month thereafter: *S's cir. 30th September*, 1837; V. 3, p. 149. (94.)

Weekly returns to the Treasurer still neglected.

1768. Many Receivers having failed to comply with the instructions of the 9th June last, requesting weekly returns of the Treasurer's account in duplicate, &c., another copy of said circular is transmitted for their government, with an admonition that further neglect of the same will be reported to the President: *S's cir. 13th October*, 1837; V. 3, p. 150.

(94.) This circular of 30th September, 1837, is referred to in a subsequent circular of 16th April, 1839; which, not being in place when this Synopsis was prepared, but having been since reclaimed, its importance requires its insertion here entire:

"TREASURY DEPARTMENT, *April* 16, 1839.

"SIR: By a regulation of the Department, communicated in a circular dated September 30, 1837, addressed to many of the Registers of the most important Land Offices, it is made their duty, at the end of each month, to examine the public moneys, &c., in the possession of Receivers, and report the result to the Department, specifying the amount in each description of funds. It is deemed proper to establish the provisions of the circular referred to as a general regulation; and, accordingly, all Registers and Receivers are directed to observe its requirements—the latter by submitting the funds to examination, and the former by making report of the same in the mode required.

"For the sake of convenience and uniformity in the discharge of this duty, it is required that the results of such examination shall be endorsed on the monthly duplicate returns of the Receivers; and to secure these objects I transmit, for your information and for *the government of Receivers*, a form in which their monthly duplicate returns are to be made, showing, under distinct heads, the various exhibits desired.

"Among the duties imposed on Receivers of public money, there is none more important than the punctual transmission of their quarterly accounts and vouchers for settlement, and a strict compliance with the instructions of the Department in regard to the monthly duplicate returns, and the disposition of the public money. Of such essential consequence are these duties regarded, that other business must yield to their performance; and as the omission of one officer will be no excuse for the default of the other, the duty in respect to returns

1769. In pursuance of the act of 12th October, 1837, "to authorize the issue of Treasury Notes," Receivers are instructed as to the identity of the notes, which will be receivable by them, and not re-issued, but cancelled by punching a hole through the centre, and writing "CANCELLED" on the face, in large characters, the date of cancellation, and by whom: *S's cir. 25th October*, 1837; V. 3, p. 154.

Issue of Treasury notes—their identity—receivability in payments—not to be re-issued, but cancelled, and how.

1770. Receivers (and Collectors) are informed that Treasury Notes, returned by them to the Department as "cancelled," have not been so endorsed, according to the instructions of the 25th October last; nor endorsed by the persons to whose order they were made payable: *S's cir. 15th February*, 1838; V. 3, p. 158.

Treasury notes received and returned are not cancelled, as required.

1771. In obedience to a resolution of Congress of the 31st May last, saying that "it shall not be lawful for the Secretary of the Treasury to make, or to *continue in force*, any general order which shall create a difference between the different branches of the Revenue, as to the money or medium of payment in which debts or dues, accruing to the United States, may be paid"—the Secretary rescinds the "Specie clause" of the circular of the 11th July, 1836, and substitutes instructions to Receivers, Collectors, &c., to receive specie, or bank notes of not less than $20, which are paid or payable in specie on demand: *S's cir. 1st June*, 1838; V. 3, p. 165.

Specie circular rescinded by direction of resolution of Congress.

---

must be performed without the formalities required, rather than be postponed. In such cases, however, if satisfactory explanations of the neglect are not submitted, the omission must be reported to the Executive.

"I will only add—and I do so to prevent a common misapprehension—that *quarterly accounts, abstracts, and vouchers*, (except certificates of deposite,) are to be transmitted to the *Commissioner of the General Land Office* for settlement as soon as practicable after the expiration of the quarter. *Monthly returns* are to be made in duplicate at the close of each month, on post paper, one of which is to be sent to the *Secretary of the Treasury*, and the other to the Commissioner of the General Land Office.

"All certificates of deposite are to be sent to the Secretary of the Treasury.

"I am, very respectfully, your obedient servant,

"LEVI WOODBURY, *Secretary of the Treasury.*"

"*Dr. The United States in account with Receiver of Public Moneys at for month of Cr.*

	DOLLARS.	CTS.	DOLLARS.	CTS.		DOLLARS.	CTS.	DOLLARS.	CTS.
To amount of authorized disbursements during the current month, viz: -					By balance, as per return of ult.				
Incidental expenses, - - - -					By sales of public lands during the present month, received in the following description of funds, viz: -				
Repayments, - - - - -					In gold, - - - - - -				
Treasury notes, cancelled and returned —land scrip, - - - - -					In silver, - - - - - -				
Payments on Treasury drafts, - -					In notes of the Bank of				
Deposites, - - - - - - -					In notes of the Bank of				
					In notes of the Bank of				
To balance to be credited United States in next return, - - - - -									

"RECEIVER'S OFFICE, 18

"——— ———, *Receiver.*"

[*Endorsement on said Account.*]

"This is to certify, that I have this day examined the funds in the possession of the Receiver, and find that the same amount to the sum of $, and consist of the following description of funds, viz:

[*Here is inserted the description of the funds.*]

"Witness my hand, this day of 18

"——— ———, *Register.*"

[*Same subject.*]

1772. Receivers (and Collectors) are informed, that the act of the 5th July, current, to modify the 5th section of the Deposite act of 23d June, 1836," also prescribes the same rules in regard to notes receivable as the aforesaid circular of the 1st June last: *S's cir. 6th July*, 1838; V. 3, p. 167.

Compliance with former instructions, and abstinence from the use of public moneys to private benefit, enjoined.

1773. In the absence of any additional provision by law for the safe-keeping of the public money, the Secretary of the Treasury admonishes Receivers (and Collectors) to increase their diligence and promptness in making their returns to the Treasury, and otherwise complying with former instructions; and especially to *abstain* from the use of the public money for private advantage: *S's cir. 14th July*, 1838; V. 3, p. 173.

Continued neglect of instructions.

1774. Receivers are again reminded of their responsibility, to the same effect as in the foregoing instructions of the 14th July last: *S's cir. 1st January*, 1839; V. 3, p. 184.

Neglect still continued.

1775. Many Receivers (and Collectors) still failing to comply with the instructions of the circular of the 9th June, 1837, both as to the *form* of returns required, and the periods for transmitting them to the Department, the Secretary recalls their attention to that circular, and gives additional instructions: *S's cir. 1st May*, 1839; V. 3, p. 188.

Treasurer's *receipts* for moneys deposited with him for lands intended to be purchased, if duly transferred to the Treasury before the 12th July, 1844, shall be receivable by Receivers in payment for lands.

1776. A joint Resolution of the two Houses of Congress, of the 12th June, instant, declaring and authorizing the receivability in payment for public lands of certain receipts issued by the Treasurer of the United States to individuals who have deposited moneys with him in payment for lands intended by them to be purchased at public sale or *private* entry, is transmitted to Receivers of public moneys, with instructions to distinguish between said receipts or certificates of the Treasurer, and such as have been or may be issued by him *subsequent* to the 12th instant, or such as may be subsequently assigned; to neither of which latter has the resolution any reference: *S's cir. 19th June*, 1844; V. 3, p. 349.

Instructions to Receivers respecting their deposites, and returns of the same for settlement, &c.

1777. Receivers are instructed how to proceed in making their deposites, and to account for the same by specifying the amounts in Gold and Silver, in triple receipts to be taken thereon—one of which to be retained, one to be forwarded to the Secretary of the Treasury, and one to the Commissioner of the General Land Office, with account current, and vouchers for the expense of transporting specie, &c., in making said deposites; and also a certificate of the Register of the Land Office that such charges are reasonable: *S's cir. 19th June*, 1844; V. 3, pp. 349, 350.

APPENDIX.

[NO. I.]

EXPLANATIONS AND FORMS OF OFFICIAL DOCUMENTS IN RELATION TO THE ACTS CONCERNING THE REGISTERING, RECORDING, ENROLLING, AND LICENSING SHIPS AND VESSELS.

[The great complexity of the matters embraced in this circular, the delicate and paramount interests involved in their observance, to all parties engaged in our foreign commerce and navigation, as well as our coasting, inland, and lake trade; together with the fact that there has been no general circular issued as a substitute for this, but only *partial modifications* of a few minor points and forms connected therewith, in pursuance of certain amendatory acts and decisions, and the still more important fact that there is scarcely a half dozen copies extant for the supply of official demands—all unite in making an irresistible call for a reprint of it in this place.]

Circular to the Collectors, Naval Officers, and Surveyors.

TREASURY DEPARTMENT, *Comptroller's Office, Dec.* 28, 1793.

SIR:—As various questions have been stated to this office, respecting the construction of the act entitled "an act concerning the registering and recording of ships and vessels," and the act entitled "an act for enrolling and licensing ships or vessels to be employed in the coasting trade and fisheries, and for regulating the same," I deem it advisable to communicate my sentiments, generally, in regard to the said acts.

The denominations of ships or vessels, in relation to certain marine documents which are to be granted pursuant to the acts before mentioned, are the following, viz: Registered vessels, Recorded vessels, Enrolled vessels, Licensed vessels under twenty tons burthen.

Registered vessels are those wholly owned by citizens of the United States, and usually employed in a foreign trade, and possessed of *certificates of registry.*

Recorded vessels are those built within the United States after the 15th day of August, 1789, belonging wholly, or in part, to the subjects of foreign powers, and possessed of *certificates of record.*

Enrolled vessels are those wholly owned by citizens of the United States, and employed in the coasting trade, whale fishery, or cod fishery, and possessed of *certificates of enrolment.*

Licensed vessels under twenty tons are those which are wholly owned by citizens of the United States, and employed in the coasting trade, whale, or cod fishery, and possessed of licenses in force for one of the said employments.

All *Enrolled vessels* must also be *licensed*, in consequence of which they become subject to the following sub-divisions, viz: *Enrolled and licensed for the Coasting trade; enrolled and licensed for the Whale fishery; enrolled and licensed for the Cod fishery.*

The same qualifications are requisite, and the same formalities are to be observed, to entitle vessels to be *registered* and *enrolled.*

The vessels entitled to be registered or enrolled are the following:

1st. Those which have been registered or enrolled under the act entitled "an act for registering and clearing vessels regulating the coasting trade, and for other purposes."

2d. Those not registered or enrolled under the act aforesaid, which were built *within the United States prior to the* 16th day of *May*, 1789, and which were on *that day* owned in *whole or in part* by citizens of the United States, if wholly owned by a citizen or citizens of the United States, at the time of application for a register or enrolment.

3d. Those *built within the United States subsequent to the 16th day of May*, 1789, and which at the *time of application* for a register or enrolment, are owned *wholly by citizens of the United States.*

4th. Those *not built within the United States*, but which, on the 16th day of May, 1789, belonged to, and have continued to belong, until the time of application for a register or enrolment, wholly to a citizen or citizens of the United States.

5th. Those which after the 31st day of December, 1792, may be captured in war by a citizen or citizens of the United States, and be lawfully condemned as prizes, and be wholly owned by such citizen or citizens. It is here to be understood that the capture must have been made in a war to which the United States are a party.

6th. Those which have been, and shall be, adjudged to be forfeited for a breach of the laws of the United States, and be wholly owned by a citizen or citizens of the United States.

All ships or vessels shall be deemed to belong to the port at or nearest to which the owner resides; or, if there be more than one owner, to the port at or nearest to which the husband or acting and managing owner usually resides.

The name of every vessel, and of the port to which she belongs, must be painted on her stern in white letters, of not less than three inches in length, on a black ground.

Before granting a certificate of registry or enrolment to any ship or vessel, she must be admeasured by the Surveyor of the port, or by a person appointed by him, according to the rule prescribed by the 43d section of the Collection law; if there be no Surveyor, the admeasurement is to be made by a person appointed for that purpose by the Collector of the district. The form of a certificate of admeasurement is herewith transmitted, marked (A). This certificate must be countersigned by an owner, or by the master of the vessel, or by the agent of the owner or owners, in testimony of the truth of the particulars therein stated.

In cases where a ship or vessel has been before registered or enrolled, a new admeasurement is not necessary, except she has undergone some alteration, as to her burthen, subsequent to her former registry or enrolment. Licensed vessels under 20 tons burthen are subject to the same regulations and exemptions respecting their admeasurement as registered or enrolled vessels.

In order to the registry of ships and vessels built within the United States after the last day of March, 1793, and the enrolment of ships and vessels built within the United States after the last day of May, 1793, it is requisite that a certificate from the master carpenter, under whose direction the same are built, should be produced. A form of this certificate is herewith transmitted, marked (B), for a general guide; but an exact adherence thereto is not to be required on account of the difficulty which may attend a sufficient promulgation to the persons interested. Any certificate in which the requisitions of the eighth section of the act concerning the registering and recording of ships and vessels are fairly complied with, is therefore to be admitted. Certificates of the tenor required by said section will authorize the removal of a *new vessel in ballast only* from the district in which the vessel is built, to a district in the same or an adjoining State, where the owner or owners actually reside.

All ships or vessels which shall be registered or enrolled anew, for any cause whatever, shall be so registered or enrolled by their former names.

In every case of sale or transfer there must be an instrument, in the nature of a bill of sale, which must recite at length the former certificate of registry or enrolment, which must be produced to the Collector at the time of application for a new register or enrolment.

The requisites of the law, before and hereafter mentioned, being first complied with, the Collector may register any ship or vessel which has been enrolled and licensed upon such enrolment and license being given up, or may enrol and license any ship or vessel which has been registered upon such register being given up. Provided, that in the new certificate of registry or enrolment a reference must be made to the certificate of registry or enrolment which shall be surrendered for the admeasurement of such ship or vessel.

In case application is made for a certificate of registry or enrolment *in the district to which the vessel belongs*, the owner, or one of the owners, must take an oath or affirmation before the Collector according to the provisions of the 4th section of the act for registering and recording of ships and vessels. The form (No. I,) may be made applicable to both cases by substituting a reference in the proper instance to a former *enrolment* or register. It will be observed that when the master of a vessel is within the district he must himself make oath or affirmation, touching his being a citizen of the United States, in lieu of the owner or owners.

In case there is more than one owner of a vessel resident within the United States, it will be requisite for each of them to transmit to the Collector, within ninety days after his granting a certificate of registry or enrolment, a like oath or affirmation with that taken by the owner residing within the district, which may be taken before the said Collector, or before the Collector of any other district, or a judge of the Supreme or a District court of the United States, or of a Superior court of original jurisdiction of one of the States.

In case a citizen or citizens of the United States shall become the owner or owners of a ship or vessel entitled to be registered or enrolled, when such ship or vessel shall be *without the district* where such owner or owners usually reside, the oath or affirmation required to be taken may, at the option of the owner or owners, be taken before the Collector of the district comprehending the port to which the vessel *will belong;* or before the Collector of the district *within which the vessel may be.*

In case a citizen or citizens of the United States shall, by purchase made by an agent or attorney, become the owner or owners of a ship or vessel, being in a district more than fifty miles distant, by the nearest usual route by land from the district comprehending the port to which the vessel will belong by virtue of the rule given in the 3d section of the act aforesaid—then the agent or attorney of the owner or owners may, in his or their stead, comply with the conditions herein mentioned, as requisite to a registry or enrolment, and may take the oath or affirmation required, according to the form (No. II,) varying the same as may be necessary to apply to the case of an enrolment.

In all cases of granting a *register*, a bond is to be taken with surety, agreeably to the form transmitted from this office on the 13th April, 1793, and hereunto annexed, marked (E.)

Certificates of registry may be considered as of two descriptions.

1st. *Permanent Registers*, being those which are granted by the Collectors to ships or vessels *belonging to ports within their several districts.*

2d. *Temporary Registers*, being those granted by Collectors to ships or vessels *not belonging to ports within their respective districts.*

Permanent Registers are to be granted under the following circumstances:

1st. In any of the cases mentioned in the second section of the act concerning the registering and recording of ships and vessels, as enumerated in the first part of this communication; where the vessels *belong to a port in the district where the applications are made.*

2d. To a vessel *belonging to a port in the district, on an* oath or affirmation being first made, according to the 13th section of the act last mentioned, and the form (No. III,) that the former registry has been lost or destroyed, or unintentionally or by mere accident mislaid—the requisites of the law in other cases being also first complied with.

3d. To a vessel belonging to a port within the district, on the surrender of a *temporary register* granted in another district.

4th. To a vessel belonging to a port within the district, on the surrender of a *certificate of enrolment* granted in the same or another district.

Permanent registers are to be surrendered in the following cases:

1st. In case of a sale or transfer of the vessel, in whole or in part, to a citizen or citizens of the United States, or to a foreigner or foreigners.

2d. In case the vessel shall be lost or taken by an enemy, be burnt or broken up, or otherwise prevented from returning to the port to which she belongs.

3d. In case the vessel be altered in form or burthen by being lengthened or built upon, or from one denomination to another by the mode or method of rigging or fitting.

In cases where a new certificate of registry is issued, in consequence of an oath or affirmation that the former certificate has been lost, destroyed, or mislaid, the substance of the oath or affirmation is to be endorsed on the bond for the first register, which is to remain with the Collector uncancelled.

Temporary registers are to be granted under the following circumstances:

1st. When a ship or vessel is purchased, *in whole or in part,* or owned by a citizen or citizens of the United States, the same being within any district *other than the one in which he or they usually reside;* or when a ship or vessel is purchased, in whole or in part, by the agent or attorney of a citizen or citizens, living in a district comprehending the port to which the ship or vessel will by virtue of such purchase belong, being more than fifty miles distant from the district where such ship or vessel is at the time of purchase by said agent.

2d. In case a ship or vessel shall arrive within any district *other than that to which she belongs,* and it shall be proved that her certificate of registry has been lost or destroyed, or unintentionally and by mere accident mislaid, by an oath or affirmation thereof having been duly made; and in case the other requisites of the 13th section before mentioned shall be complied with.

3d. In case an enrolled or licensed vessel shall arrive in any other district than that to which she belongs, and the master of the vessel shall surrender the enrolment and license, and make oath or affirmation according to the directions of the 3d section of the act for enrolling and licensing ships and vessels, &c., that the property remains as expressed in the enrolment proposed to be surrendered. The form of the oath to be taken in this case is herewith transmitted, numbered (VII).

When a vessel, having exchanged an enrolment for a register, proceeds on a foreign voyage, a certificate must be granted by the Collector to the master of the vessel, that the enrolment and license have been surrendered. A form of the certificate to be granted in this case is herewith transmitted, marked (C).

It is necessary to the execution of the system herein proposed, that whenever a *temporary certificate of registry, enrolment, or license* is granted, on proof of loss, destruction, or mislaying of either of said documents, issued from *another office,* that information of said loss, destruction, or mislaying, and of the granting of a new certificate or license in lieu thereof, should be transmitted to the office from which the document lost, destroyed, or mislaid, was issued; a form of the notice to be given is herewith transmitted, marked (D).

Temporary Registers are to be surrendered to the Collector of the district *where a vessel belongs,* on her first arrival, or within *ten days* after her first arrival within said district.

Certificates of Enrolment are also *permanent or temporary,* and are to be issued and surrendered under the same circumstances and upon the same conditions as before mentioned, with regard to certificates of registry.

The form of a bond to be taken on granting a certificate of enrolment is herewith transmitted, marked (Ee).

The provisions of the 7th, 11th, and 12th sections of the act concerning the registering and recording of ships and vessels, in respect to the transmission of surrendered certificates of registry, are deemed to be applicable to surrendered certificates of enrolment and to licenses; of course it is proposed, that all certificates of registry, enrolment, and licenses, which may be surrendered, be transmitted directly to the *Register of the Treasury,* except those which may be surrendered for the reasons mentioned in the 11th and 12th sections of said act, which are in the first instance to be transmitted to the *Collectors who granted the same;* after the records hereinafter directed have been made in the books of the Collectors, said certificates of registry, enrolment, and licenses, are also to be transmitted to the Register of the Treasury.

All registers, enrolments, and licenses are to be transmitted by the regular post, and are to be punctually acknowledged by the officer receiving the same. Charges for postage on this account will be admitted to the credit of the Collectors.

On the change of the master or person having the charge or command of any registered or enrolled ship or vessel, the owner, or one of the owners, or the new master of such vessel, shall report said change to the Collector of the district where the change shall happen, or where the vessel shall first be after such change, and produce the register or enrolment, and shall make oath or affirmation that such new master is a *citizen of the United States, and the means by which he became a citizen;* whereupon the Collector shall endorse on the certificate of registry or enrolment a memorandum of such change, specifying the name of the new master, and subscribe his name thereto.

If the register or enrolment was granted by any other Collector than the one making such endorsement, a copy of the memorandum so endorsed must be transmitted to the Collector who granted the register or enrolment. The Collector receiving said memorandum ought also to transmit a copy thereof to the Register of the Treasury.

When a certificate of registry or enrolment is surrendered, if to the Collector who granted the same, the bond given therefor is to be cancelled; but if to the Collector of another district, he is to grant to the master of the vessel a receipt or certificate according to the form marked (C,) before mentioned; which being produced to the Collector who granted the register or enrolment, he his to cancel the bond, as though the register or enrolment had been produced.

Licenses are also either *permanent*, being those granted in districts where the vessels belong, or *temporary*, being those granted in other districts; both of which are to be granted and surrendered for the same causes as certificates of enrolment; the license of a vessel is at all times to be surrendered with her enrolment; licenses may, however, at any time be renewed or exchanged at the pleasure of the owners and masters of vessels, care being taken that only one license, and for one employment, be granted to a vessel for the same time. No license is of any validity for more than one year after its date, nor except the vessel be under twenty tons burthen, nor unless it be predicated on and correspond with the enrolment of the vessel, nor unless the vessel is owned in the manner and is of the description set forth in the license. Whenever a change is made of the master of a vessel, a memorandum of such change is to be endorsed on the license, in the same manner as is directed in respect to the enrolment. The new master must, however, previously make oath according to the form numbered (VIII).

It is requested that *permanent* certificates of registry, enrolment, and licenses may be distinguished from those which are *temporary*, by writing the words *permanent* or *temporary* in a strong engrossing hand in the margin immediately above the number: the same rule should be observed in respect to the copies and records.

On granting a license a bond is to be taken of the husband or managing owner, together with the master, with one or more sureties, conditioned for the payment of the sums mentioned in the 4th section of the act for enrolling and licensing of ships and vessels, &c., the form of which is herewith transmitted, marked (F); the master of the vessel must also take the oath or affirmation prescribed by the form (No. VII), or in case the vessel is under twenty tons burthen, that prescribed by the form marked (IX).

On granting a license, a tonnage duty is in *all cases to be first paid;* where a license is for the first time granted, or where a former license has expired; where a license is granted in lieu of one said to be lost, destroyed, or unintentionally mislaid, the duty will be *six cents per ton per annum*—but where a license is granted in lieu of one *in force and surrendered*, an abatement is to be made, in proportion to the term of said license which has not expired.

Licensed vessels under twenty tons burthen are subject to all the regulations before mentioned, except that the *enrolment*, and matters relative thereto, are to be dispensed with.

Certificates of record are to be granted, under the following regulations, to ships or vessels built within the United States after the 15th of August, 1789, and owned wholly or in part by the subjects of foreign powers:

1st. The certificates of record are to be granted by the Collectors of those districts *where the vessels are built.*

2d. An oath or affirmation is to be taken by the builder according to the form, (No. VI,) transmitted from this office on the 23d March, 1793, which oath is to be recorded in a book to be kept by the Collector.

3d. The vessel must be admeasured according to the rule prescribed by the 43d section of the Collection law. The person admeasuring the vessel must grant a certificate descriptive of the same, and which must be countersigned by the said builder, and by an owner, or the master or person having command thereof.

If the *master* or the *name* of any *recorded* vessel shall be changed, the owner, part owner, or consignee, shall report the same to the Collector of the district where the vessel shall first be after such change shall take place, who shall endorse the same on the certificate of record, and transmit a copy of such endorsement to the Collector who granted the certificate of record, and also to the Register of the Treasury. Certificates of record are to be produced whenever the vessel possessed thereof make entry in any district.

Recorded vessels are on entry chargeable with the duty of thirty cents per ton, imposed by the Tonnage act.

If a contrary practice shall not have been adopted before this communication is received, it is requested that the issuing of certificates of registry, enrolment, and record, and the licenses to enrolled vessels for carrying on the coasting trade, whale fishery, and cod fishery, and the licenses to vessels under twenty tons burthen which may be issued under the acts herein mentioned, may each commence with a new series of numbers; otherwise it is requested that this rule may be observed after the expiration of the present year.

The forms of the records relative to the registry, enrolment, recording, and licensing of ships and vessels, and the abstracts to be rendered to the Register of the Treasury, are next to be proposed.

It is presumed that regularity, and the convenience of the Collectors, can be best reconciled by observing the following regulations:

Let blank books be provided for the certificates of registry, record, enrolment, licenses for the coasting trade, whale fishery, and cod fishery, and for vessels under twenty tons, of such size as may be convenient, and according to the probable demands which will be made in each office, with suitable alphabets for each.

When any certificate or license is granted, let it be recorded in the book appropriated for that purpose; let the name and particular kind of the vessel, and the number and year in which it was granted, be inserted in the alphabet.

When any certificate or license is surrendered, or when proof of loss, destruction, or mislaying is made to the Collector by whom granted, or regular information thereof received from any other office, or when an alteration has been made in the vessel, or a change of the master has happened, or a change of the name in the case of a recorded vessel, or when for any cause an endorsement has been made on the original document, or when official information has been obtained that any document has ceased to be of validity, let an endorsement, accurately stating the fact, be made on the back of the record. When any new document is issued, predicated on a former one, let the endorsement refer to the new document and to the record thereof.

It is evident, that a careful observance of these rules will enable the Collectors, by an easy reference, to know the state of any particular vessel, and of the changes which she may have undergone, and also what documents are outstanding.

This object being obtained, it will remain, that such information be transmitted to the Treasury as will enable the Register to make corresponding records, and also form statements of the quantity of tonnage belonging to the different districts, and of the manner in which it is employed.

Let each of the Collectors form an accurate abstract of all certificates of registry issued in their respective districts before the first day of April, 1793, and then *remaining in force*, agreeably to the form marked (G). Particular attention will be necessary, in stating this abstract, that no register remaining in force be omitted, and that no register be included which has been surrendered, or of which notice has been received that it has ceased to be of validity—the footing of this register is to shew the quantity of registered tonnage in each district on the first of April, 1793, when the new act began to operate.

Let a suitable book be provided, and a sufficient part ruled according to the form marked (H), being an account of *permanent certificates of registry;* let the amount of registered tonnage on the first of April, 1793, be entered in one line on the debit side of the account. Underneath let a brief record be made of every *permanent certificate of registry* which may be issued. The following explanations, it is presumed, will make the form intelligible. In all cases, except where a register is granted for a *new vessel*, and except where a loss, destruction, or mislaying is proved, the former document is to be surrendered. In the column headed "*for what cause granted,*" the reason for granting the register is to be inserted; in the subsequent columns headed "*description of former register, enrolment, or record,*" a reference is to be made to the document surrendered.

The first entry supposes a register to have been granted to a *new vessel.*

The second entry, that a *recorded vessel* has been purchased by citizens of the United States, the *certificate of record* surrendered, and a *register granted.*

The third entry supposes an *enrolment* to have been surrendered.

The fourth entry, that a vessel *belonging to a district* has been sold *within the district;* which circumstance is expressed by the words *new owners.*

The fifth entry, that a vessel has been purchased by citizens *within the district* from citizens *without the district*, which would occasion *a temporary register issued in another district* to be surrendered, and a *permanent register* to be issued in lieu thereof.

The sixth entry, that legal proof has been made of the loss, destruction, or mislaying of *a permanent register issued within the district*, and that another register has been granted.

The seventh entry supposes a vessel to have been *altered*, so as to render a new register necessary, and the former one to have been surrendered.

On the credit side of the account are to be entered all *permanent registers* surrendered or vacated.

The first entry supposes a surrender of a register on a change of property, and is made to annul the charge therefor on the debit side of the account.

The second entry is supposed to be made on proof of loss being produced and granting a new register.

The third entry supposes the surrender of a register where the vessel had been altered.

The fourth entry is to vacate a debit, on proof or satisfactory information being received of the loss of a vessel at sea having a permanent register. This case is applicable, when a vessel is broken up, or otherwise destroyed.

The fifth entry, supposes the case of a vessel *belonging to the district*, and sold in *another district*, in consequence of which the *permanent register* is surrendered.

The sixth entry supposes notice to have been received of the surrender of a *permanent register* in another district, and that *an enrolment* has been issued in lieu thereof.

By attention to the examples which have been given, it will be observed, that all permanent registers are to be entered on the debit side of the account, and that counter entries are to be made whenever said registers are surrendered or vacated; so that the balance of the account may at all times exhibit the *quantity of registered tonnage belonging to the district*, except so far as said balance may be affected by transactions at other offices which have not been communicated.

For *temporary certificates of registry*, an account is also to be opened agreeably to the form marked (I,) in which all registers for vessels belonging to *other districts* are to be entered.

The debit entries in the form relate to three cases in which temporary registers are to be granted, viz:

1st. Where a vessel is purchased for, or sold to, citizens of the United States, belonging out of the district.

2d. In case an *enrolled* vessel is *out of the district to which she belongs*, and is registered before proceeding on a foreign voyage.

3d. Where a vessel arrives in a district other than that to which she belongs, her register having been lost, or destroyed, or mislaid.

The credit entries are to be made whenever the *surrendered registers* are received from another office, or when official information is received that they have been so surrendered, or when legal proof is made that they have been lost, destroyed, or mislaid. By attention to the state of this account, the Collectors will be able to judge, whether the requisitions of the law are properly complied with in regard to the *surrender* of temporary registers.

The observations before made on the forms marked (H) and (I) will in a great measure explain the entries to be made respecting *certificates* of *enrolment*. In the first place, the quantity of tonnage in all *enrolments remaining in force in each district on the last day of May*, 1793, will be ascertained in an abstract, agreeably to the form marked (K); the amount of this abstract will then be extended to the debit of an account of *permanent certificates of enrol-*

ment, to be stated according to the form marked (L); after which the same rules will be observed in respect to *permanent enrolments* issued and surrendered, or vacated, as have been proposed in respect to permanent certificates of registry.

The form marked (M) respects *temporary certificates* of *enrolment*, in which the entries will be made on the principles which have been suggested in regard to the form marked (I).

It is found that the purposes of the law may be answered without subjecting the Collectors to the trouble and expense of transmitting *copies* of the different licenses; in lieu thereof, separate abstracts of the licenses granted to *enrolled vessels* for carrying on the employments of the *coasting trade, whale fishery, and cod fishery*, are to be rendered, according to the form marked (N).

Abstracts of *licenses to enrolled vessels* which may be *surrendered* are to be transmitted agreeably to the form (O), distinguishing in separate returns each kind of licenses which may be surrendered.

As vessels under twenty tons are not to be *enrolled*, a more formal arrangement is necessary for the purposes of ascertaining the quantity of tonnage and manner of employment of this description of vessels.

It is therefore requested, that an abstract be rendered according to the form marked (P), to which particular attention will be necessary, as it is proposed that the records of the Treasury shall be made therefrom.

It will be taken for granted that every particular in the abstract (P) corresponds with the license issued; to wit, that the master has taken the oath required by law, and that he, with the person named as husband or managing owner, and the person named as surety, have executed a bond for one hundred dollars. Unless the expectations of the Treasury are fulfilled in respect to the accuracy of this return, it will be indispensably necessary to require copies of the licenses.

At the foot of this abstract, or separate therefrom, as may be most convenient, a list of all licenses, *surrendered or vacated, of those granted within the district*, is to be inserted according to the example given in the form. The balance of tonnage will be carried forward, and constitute the first entry in the succeeding return.

Licenses granted in *other districts* and surrendered in your office will be separately transmitted, according to the rules before given, but will not be entered in this abstract, the balance of which is intended to exhibit *the whole tonnage* of licensed vessels under twenty tons burthen *belonging to the district.*

Certificates of record are to be regularly *numbered*, and copies thereof transmitted to the Register of the Treasury, with an account of blanks received and issued.

It will be observed, that all *recorded vessels* on being purchased by citizens of the United States are entitled to be *registered* or *enrolled*, the requisites of the law in other cases being first complied with. When such cases occur, it will be necessary to require the certificates of record to be surrendered, which, after being cancelled, ought to be returned to the Register of the Treasury.

It is required by the law, that whenever the master of a *registered, enrolled, recorded, or licensed* vessel is *changed*, a memorandum of such change be endorsed on the certificate or license by the Collector of the district at which the vessel shall first arrive, or where the vessel shall be, at the time when the change shall happen. If the endorsement is made by any other than the Collector of the district who granted the certificate or license, a notice of such endorsement is to be transmitted to him by the regular post.

That the necessary records of changes of masters of vessels may be made at the Treasury, a return of all endorsements is to be rendered to the Register, agreeably to the form marked (Q).

For the sake of uniformity, I have to request that all endorsements may be made in the following manner, except that what respects *the oath* may be omitted on *certificates of record*, viz:

District of *Port of* *A. B. having taken the oath required by law, is at present master of the within vessel, in lieu of* *late master.* *C. D., Collector.*

The following regulations are prescribed by law in regard to the coasting trade and fisheries:

1st. The master of a *vessel licensed for the coasting trade*, bound from one district to another, *in the same* or *an adjoining State*, on the sea coast or on a navigable river, and having on board goods, wares, or merchandise, of the growth or product *of the United States only*, except *distilled spirits*, or distilled spirits not exceeding 500 gallons, or wine in casks not exceeding 250 gallons, or wine in bottles not exceeding 100 dozens, or sugar in casks or boxes not exceeding 3000 pounds, or tea in chests or boxes not exceeding 500 pounds, or coffee in casks or bags not exceeding 1000 pounds, or foreign merchandise in packages *as imported* not exceeding in value 400 dollars, or foreign merchandise of any kind, including any or all of the articles before mentioned, the aggregate value of which does not exceed 800 dollars, the duties upon which have been paid or secured, may proceed from one place to another, *within the limits aforesaid, without delivering a manifest thereof, or obtaining a permit to depart* from any Officer of the Customs. In all cases, however, where *any cargo* is on board, the master is to be provided with a *manifest subscribed by himself*, agreeably to the form herewith transmitted, marked (R).

The master of a vessel licensed for the coasting trade, *not having on board foreign goods or distilled spirits of the quantities and value before mentioned*, is also *exempted* from making report or entry on his *arrival* at any port or place *within the limits aforesaid;* he may, however, be required by any Officer of the Customs to exhibit *the manifest subscribed by himself*, and to give true information *from whence the vessel last sailed, and how long she has been in port.*

2d. The master of *a vessel licensed for the coasting trade, bound from one district to another, in the same or an adjoining State*, on the sea coast or on a navigable river, and having on board any of the articles of *foreign growth or manufactures, or distilled spirits, exceeding* the quantities or value before mentioned, or any or all of said articles, *exceeding* in the aggregate 800 dollars in value, must, *previous to the departure* of the vessel, *make out and subscribe duplicate manifests* of the *whole cargo* on board; and if there be a Collector of the Customs or Surveyor within five miles

of the port where the vessel may be, he must make oath to the truth of such manifests, and that the duties on the foreign articles and distilled spirits have been paid or secured according to his best knowledge and belief. The form of the oath to be taken in this case is herewith transmitted, numbered (XI), and is also endorsed on the form of the manifest marked (R). The duplicate manifests are then to be certified by the Collector or Surveyor, and one of them returned to the master, with a permit for the departure of the vessel. The form of a permit is endorsed on the manifest marked (R).

On the *arrival* of such vessel at the port of destination *within the limits aforesaid*, if there be a Collector or Surveyor within five miles thereof, the master must, before unlading *any part of his cargo*, exhibit to said Collector or Surveyor the *certified manifest* before mentioned; or, if no *certified manifest* was obtained by reason of there being no Collector or Surveyor residing within five miles of the place of departure, then he must produce the *duplicate manifests* before mentioned, to the truth of which he must make oath according to the form numbered (XII).

In case any goods shall have been taken on board *after* the departure of the vessel with the *certified or duplicate manifests*, the particulars thereof must be made known and declared on oath; which being done, a permit for unlading the cargo will be granted, the form of which is herewith transmitted, marked (S). In case there be no Collector or Surveyor residing within *five miles of the port of arrival*, the master may proceed to unlade his cargo; but he must deliver to the Collector or Surveyor of the first port at which he afterwards arrives, and within twenty-four hours of his arrival, the *certified manifest* or the *duplicate manifests* before mentioned, and must note thereon the time when, and the place where, the cargo was discharged, to the truth whereof he must make oath.

3d. The master of a *registered vessel bound from one district to another district*, or of a vessel *licensed for the coasting trade*, bound *to any district other than a district in the same or an adjoining State*, on the sea coast, or on a navigable river, must previous to his departure deliver to the Collector residing at the port, or if there be no Collector at such port, to the Collector of, or a Surveyor residing within, the district, as the one or the other may reside nearest to the port where the vessel may be, *duplicate manifests* of the *whole cargo* on board such vessel, to which he must make oath according to the form numbered (XI); or if there be no cargo or loading other than *sea stores* on board said vessel, he must make oath that such is the case. This is not, however, to extend to registered vessels of the United States, having on board merchandise imported in those vessels from abroad, on which the duties have not been paid or secured according to law. Such vessels must govern themselves according to the regulations of the Collection law.

When these things have been complied with, the Collector or Surveyor will certify the manifests, and grant a permit as in the preceding case; or, if there be *no cargo*, he will grant a permit according to the form marked (T).

On the arrival of any such vessel at the port of her destination, the master thereof must, within twenty-four hours thereafter, deliver to the Collector residing at such port of arrival, if there be one, or to a Collector, or a Surveyor, within the district, if either reside within five miles of such port, or within forty-eight hours after his arrival, if there be no Collector or Surveyor residing within five miles, and previous to unlading any part of the cargo, *a certified manifest* of the whole cargo on board, to the truth of which he must make oath according to the form numbered (XIII).

If there be no cargo on board, the master must produce a certificate and permit from the Collector or Surveyor at the port of departure, according to the form marked (T), and must also make oath that such is the case.

The Collector or Surveyor at the port of arrival will thereupon grant a permit for unlading a part or the whole of such cargo as may be requested; but in case *a part only of the cargo* is discharged, the Collector or Surveyor will endorse the articles discharged on the back of the manifest, and will grant a permit to the master to proceed with the vessel to the place of her farther destination.

4th. The master of a *foreign ship or vessel* bound from *one district to another district* with a cargo, must in *all cases* deliver to the *Collector* of the district *duplicate manifests* of the lading on board the vessel, if there be any; if there be no lading, he must declare that such is the case, and make oath to the truth of such manifests or declaration, according to the form numbered (XV), and must also obtain a permit from the Collector to proceed to the place of destination.

Within forty-eight hours after his arrival in any *other district of the United States*, and before unlading any part of his cargo, he must deliver to the Collector of the district his permit for proceeding from the port of departure with a manifest of the cargo on board, if there be any, and if there be no cargo he must so declare, and make oath to the truth of said manifest or declaration, according to the form numbered (XVI); after which a permit for unlading the cargo, if any, will be granted.

In case any master of a vessel employed in transporting goods from district to district shall put into a port other than the one to which he is bound, he must, within twenty-four hours after his arrival, if he continue so long, report to the principal officer of the port his arrival, the place from whence he came, and where he is bound, with an account of the lading on board his vessel.

In case the master of a vessel employed in the coasting trade, having on board goods of foreign growth or manufacture, or distilled spirits, shall have *lost or mislaid* the certified manifest of his cargo, or the permit received from the Collector or Surveyor of the district from which he departed, he is to give bond for the payment, within *six* months, of the duties on said articles of foreign growth or manufacture, or distilled spirits, as though said articles had been imported from a foreign country. Said bond may, however, be cancelled within six months, on producing a certificate from the Collector or Surveyor of the district from whence the vessel sailed, that such articles were legally exported in such vessel from said district.

The form of a bond to be taken in this case is herewith transmitted, marked (V). Bonds of this description are to be put in suit immediately after *becoming forfeited*, if not cancelled in the manner before mentioned.

The Surveyors, who may certify manifests, or grant permits, or who may receive manifests or permits, are to make returns thereof at least once in each month to the Collectors of their respective districts.

The master of any vessel licensed for carrying on the *cod fishery or whale fishery*, who may intend to touch or trade at any *foreign* place, must apply to the Collector of the district where such vessel may be previous to her departure, and obtain a permit for that purpose, agreeably to the form marked (W). All foreign goods or merchandise imported in vessels so licensed under said permits, are liable to the payment of duties under the regulations of the Collection law.

The following points will deserve attention in regard to the Tonnage act:

Registered vessels having a license in force under the act lately repealed, entitled "an act for registering and clearing vessels, &c." *Vessels enrolled and licensed*, and *vessels under twenty tons, licensed according to the existing law*, are not liable to tonnage duties, except on taking out their respective licenses. Under the present law no *registered vessel* can take out a new license.

Registered vessels not having a license in force granted under the late law, which shall arrive in any district other than a district *in the same or an* adjoining State, having on board *any goods or cargo whatever taken in in one State to be delivered in another State*, are liable to the payment of six cents per ton on *every such arrival.*

Foreign ships or vessels, arriving in *any district* from *another district*, having on board *any goods or cargo whatever*, taken in in one district *to be delivered in another district*, are liable to the payment of fifty cents per ton on *every such arrival.*

It will be perceived that in certain cases a *registered vessel* will be liable to the payment of tonnage duties on her arrival at a port where there is *no Collector;* in such cases, it will be proper for the *Surveyor* to demand the duty and account therefor to the Collector. To avoid, however, any question respecting the authority of the Surveyor, it may be proper for the Collector of the district to constitute him a special agent for this particular purpose.

It is evident that most of the regulations established in relation to the coasting trade and fisheries will be rendered nugatory, unless a vigilant inspection is observed; that this was intended by the legislature appears from the 13th and 27th sections of the law.

The ideas which can be suggested from the Treasury on this subject must, however, be of a general nature, as the propriety of many regulations will depend on the situation and circumstances of particular ports. It is confided that the arrangements to be made by the Collectors will promote a due execution of the law, without any considerable increase of expense or embarrassment to trade. Whenever any special difficulties shall be found in reconciling these objects, it is expected that they will be suggested.

On the arrival of a vessel the inspectors will have a right to inquire the name of the master and vessel, and the place from whence she sailed, and how long she has been in port, if unknown.

Except in the case of constant traders, whose papers are known to be regular, it will be proper to inspect the enrolments and licenses of coasting vessels. If either should appear to be forged or altered, or if the master should be of a different name from the one mentioned in, or endorsed on, the license or enrolment, or if the name of the vessel as inserted in the enrolment or license be different from that painted on her stern, or if no name be so painted, or if the license be expired, or the employment of the vessel be different from that for which she is licensed, a report ought to be immediately made to the Collector or Surveyor.

It will also be proper that the inspectors should be accurately informed of the cases in which it is necessary *that manifests subscribed by the master, duplicate manifests, or certified manifests and permits*, ought to accompany vessels; an inspection of these documents may be required, and where there is ground for suspicion, the Inspectors may *search* and *examine* a vessel.

It is conceived that a satisfactory examination in respect to most of the objects before mentioned may be made in many cases by the Inspectors who are employed in the Revenue boats: so far as this is practicable, it is recommended.

An examination of the cargoes discharged from coasting vessels, consisting of *foreign merchandise* or *distilled spirits*, is expedient; where this duty can be performed by an Inspector in pay, and attending a vessel from a foreign port, it ought to be enjoined; but the vessel from a foreign port should be considered as the primary object, and not to be neglected.

The Inspectors ought to be enjoined to confine their inquiries to the points mentioned in the law; indeed, as their duty will require little more than vigilant observation, it may be performed without occasioning much delay and inconvenience to trade. In cases where it appears from the permits to unlade, and from a view of the cargoes, that there are no foreign goods or distilled spirits on board, no inspection of the deliveries will be necessary.

I am sir, respectfully, your obedient servant,

OLIVER WOLCOTT.

Appendix.

Forms of the Oaths or Affirmations required by the act entitled "an act concerning the registering and recording of ships or vessels," passed December the 31st, 1792.

No. I.—*Section 4th and 5th.*—I, *A. B.*, of ———, in the county of ———, and State of ———, do swear, (or, *if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, according to the best of my knowledge and belief, that the ship (or vessel) called the ———, of ———, is of burthen *one hundred and ninty-five* tons and ———, and was built at ——, in the State of ——, in the year *one*

thousand seven hundred and ninety-two; (or, was built at ———, in the State of ———, before the sixteenth day of May, one thousand seven hundred and eighty-nine; and was then owned wholly (or in part) by a citizen (or citizens) of the United States.

(Or, was built without the limits of the United States, but on the sixteenth day of May, one thousand seven hundred and eighty-nine, was, and ever since hath continued to be, the entire property of a citizen (or citizens) of the United States.)

(Or, was on the *twentieth day of April, one thousand seven hundred and ninety-three,* captured in war by a citizen (or citizens) of the United States, and lawfully condemned as prize, by a decree, sentence, or judgment of the —— court of ———, an authenticated copy of which I now produce.)

(Or, was adjudged to be forfeited for a breach of the laws of the United States, by a decree, sentence, or judgment of the ——— court of ———, an authenticated copy of which I now produce.)

(Or, was built at ———, in the State of ———, prior to the sixteenth day of May, one thousand seven hundred and eighty-nine, and was not then owned by a citizen (or citizens) of the United States; but by virtue of a transfer to a citizen (or citizens) of the said United States, was registered at the office of the Collector of the Customs for the district of ——, on the —— day of ——, *one thousand seven hundred and ninety;*) that I am a citizen of the United States; that my present usual place of abode or residence is ———, in the county of ——, and State of ——; and that I am the true and sole owner of the said ship or vessel.

(Or, that I and *C. D.*, of the *city of Philadelphia*, in the State of *Pennsylvania*, *E. F.*, consul of the United States at *Liverpool*, in the *Kingdom of Great Britain*, and *G. H.*, agent for and a partner in the house of *C. D.* and *Co.*, actually carrying on trade in the said *city of Philadelphia*, are all citizens of the United States, and the true and only owners of the said ship or vessel;) that there is no subject nor citizen of any foreign Prince or State, directly or indirectly, by way of trust, confidence, or otherwise, interested therein, or in the profits or issues thereof; and that *J. K.*, the present master or commander of the said ship or vessel, is also a citizen of the United States, having been born within the limits thereof.

Or, having been naturalized in the State of ———, on the —— day of ———, *one thousand seven hundred and* ——, by virtue of an act of naturalization of the said State, and an oath of allegiance thereto, pursuant to the said act; or by, &c., *as the case may be. So help me God.*

N. B. The last clause of the foregoing oath or affirmation to be taken by the master himself, and not the owner, if he shall be within the district where the register is to be issued.

No. II.—*Section 12th.*—I, *A. B.*, of the *city of Philadelphia*, in the county of *Philadelphia*, and State of *Pennsylvania*, do swear, (or, *if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that I am agent (or attorney) for *C. D.*, of ———, in the State of ———, *G. H.*, of ———, in the State of ———, and *J. K.*, of ———, in the State of ———; that I have bona fide purchased for the said *C. D.*, *G. H.*, and *J. K.*, the ship or vessel called the ———, of ———; that, according to the best of my knowledge and belief, the said ship or vessel is of burthen, &c. (Here mention the tonnage, where and when built, and other particulars, as in the oath or affirmation required by the 4th section.)

No. III.—*Section 13th.*—I, *A. B.*, being master (or having the charge or command) of the ship (or vessel) called the ———, of ———, do swear, (or, *if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that the said ship or vessel hath been, as I verily believe, registered according to law, by the name of the ———, of ———, and that a certificate thereof was granted by the Collector of the district of ———, in the State of ———, which certificate has been lost, (or destroyed, or unintentionally, and by mere accident, mislaid,) and (*except where the certificate is alleged to have been destroyed,*) that the same, if found again, and within my power, shall be delivered up to the Collector of the district in which it was granted. *So help me God.*

No. IV.—*Section 15th.*—The oath or affirmation required by this section is the same with that pointed out by section 4th, (see the last clause of form No. I.)

No. V.—*Section 17th.*—I, *A. B.*, of the *city of Philadelphia*, in the State of *Pennsylvania*, owner, (or part owner,) or I, *A. B.*, (master or commander,) of the ship or vessel called the ———, of ——, do swear, (or, *if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that, according to the best of my knowledge and belief, the register of the said ship or vessel now produced, (*to the Collector of the Customs for the district of* ———,) contains the names of all persons who are now owners thereof, (excepting that of *C. D.*, *of the said city of Philadelphia*, to whom *one-third* of the said ship or vessel hath been sold and transferred since the granting of said register); and that no foreign subject or citizen hath, to the best of my knowledge and belief, any share, by the way of trust, confidence, or otherwise, in said ship or vessel. *So help me God.*

No. VI.—*Section 20th.*—I, *A. B.*, of ———, shipwright, do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing*) do solemnly, sincerely, and truly affirm and declare, that the ship named the ——, of ———, having ——— decks, and being in length ——— feet and ——— inches; in breadth ——— feet and ——— inches; in depth ——— feet and ——— inches; and measuring ——— tons and *one-fourth* of a ton, having (specifying whether any or) no gallery, (also specifying whether a man, woman, &c., or) no head, was built by me, under my direction, at *Philadelphia*, in the county of *Philadelphia*, and State of *Pennsylvania*, in the United States, in the year *one thousand seven hundred and ninety-two. So help me God.*

No. 2.—Forms of the oaths or affirmations required by the act entitled "an act for enrolling and licensing ships or vessels to be employed in the coasting trade and fisheries, and for regulating the same," passed February 18th, 1793.

Section 2d.—The same which are required by sections 4, 5, 12, 13, 17 and 20, of the Registering act.

No. VII.—*Section 3d.*—I, *A. B., master (or commander)* of the ship (*or vessel*) called the ———, of ———, do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, according to the best of my knowledge and belief, that the property of the said ship (*or vessel*) remains the same as expressed in the enrolment thereof, granted by the Collector for the district of ———, in the State of ———, on the ——— day of ———, one thousand seven hundred and ———, which I now deliver up. So help me God.

No. VII.—*Section 4th.*—I, *A. B.*, master (or commander) of the ship (or vessel) called the ———, of ———, burthen ———, do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that I am a citizen of the United States, and that the license for carrying on the (*Coasting trade, or Cod fishery, or Whale fishery,*) granted to the said (*ship or vessel*) by the Collector for the district of ———, in the State of ———, numbered ——, and dated ——, shall not be used for any other vessel or any other employment than (*the Coasting trade, Cod fishery, or Whale fishery, as the case may be,*) or in any trade or business whereby the Revenue of the United States may be defrauded; and (in case the vessel is under twenty tons burthen, and this part of the oath is not taken by the husband or managing owner,) that the said (ship or vessel) is wholly the property of a citizen or citizens of the United States. *So help me God.*

No. IX.—*Section 5th.—In case a vessel under twenty tons is to be licensed, and the master does not make oath or affirmation according to the last part of the preceding form, that the vessel is the property of a citizen or citizens of the United States, the following oath in lieu thereof must be taken by the husband or managing owner:*

I, ———, (*husband or managing owner*) do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that the (*ship or vessel*) burthen ———, whereof ——— is at present master, is wholly the property of a citizen or citizens of the United States.

No. X.—*Section 6th.—I, A. B.*, (*master or commander*) of the (*ship or vessel*) called the ———, of ———, do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that the license of the said (ship or vessel) granted by the Collector for the district of ———, in the State of ———, on the ——— day of ———, one thousand seven hundred and ———, and which expired in the ——— day of ——— *last or instant*, could not be delivered up at any port of the United States at the time of expiration, by reason that the said (ship or vessel) was then at sea on her voyage from the port of ———, in the district of ———, to this port. So help me God.

Section 9th.—The same as form No. III, substituting a reference to a *License* instead of a *Register*.

Section 12th.—The same as forms No. VII and IX.

No. XI.—*Section 14th.*—I, *A. B.*, (*master or commander*) of the (*ship or vessel*) called the ———, of ———, do swear, (*or, if of a religious denomination conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, to the truth of this manifest, and that to my best knowledge and belief all the goods, wares, and merchandise of foreign growth or manufacture therein contained were legally imported, and the duties thereupon paid or secured; and that the duties on the spirits distilled within the United States, within mentioned, have also been paid or secured.

N. B. Such part of the above oath as may not apply to the lading of a vessel, is to be omitted.

No. XII.—*Section 15th.*—I, *A. B.*, (*master or commander*) of the (*ship or vessel*) called the ———, of ———, do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that the (*certified manifests* or the *duplicate manifests*) which I now exhibit, contain a true account of the articles composing the whole cargo of the said ———, which now are, or at any time have been, on board the said ——— from the time of her departure from the port of ———, from whence she first sailed, excepting (*here insert any articles which may have been taken on board, and when received,*) and that no part thereof have been landed *therefrom*, excepting (*here insert the particulars of any articles which have been landed, and where delivered.*)

Section 16th.—The same as section 14th.

No. XIII.—*Section 17th.*—I, *A. B.*, (*master or commander*) of the (*ship or vessel*) called the ———, of ———, do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that the certified manifest which I now exhibit, contains a true account of the articles comprising the whole cargo of the said ———, and that there was not, when I sailed from the district of ———, or has been since, or now is, any more or other goods, wares, or merchandise, of foreign growth or manufacture, or distilled spirits, (*if there be any*) other than sea stores, on board the said (*ship or vessel*) than is therein mentioned: (*or, that there was not when I sailed from the district of ———, or has been since, or now is, any goods, wares, or merchandise, of foreign growth or manufacture, or distilled spirits, other than sea stores, on board the said ship or vessel*). So help me God.

No. XIV.—*Section 19th.*—I, *A. B.*, of the city of ———, in the State of ———, do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that the goods, wares, and merchandise, of foreign growth or manufacture, specified in a permit (*of this date*) for the transportation thereof from this district of ———, across the State of———, to the district of ———, were, according to my best knowledge and belief, legally imported, and the duties arising thereon either paid or secured to be paid to the United States. So help me God.

No. XV.—*Section 24th.*—I, *A. B.*, (*master or commander*) of the (*ship or vessel*) called the ———, of ———, do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that the duplicate manifests which I now exhibit contain a true account of all the articles composing the whole cargo on board the said (ship or vessel), or that there are not laden on board the said (ship or vessel) any articles or cargo whatever, other than sea stores. So help me God.

No. XVI.—*Same Section.*—I, *A. B.*, (*master or commander*) of the (*ship or vessel*) called the ———, of ———, do swear, (*or, if of a religious denomination, conscientiously scrupulous of swearing,*) do solemnly, sincerely, and truly affirm and declare, that the manifest which I now exhibit contains a true account of all the articles composing the whole cargo of the said (*ship or vessel*) which now are, or at any time have been, on board the said (*ship or vessel*) from the time of her departure from the port of ———, in the district of ———, from whence she last sailed: (*or*) that there are not ,and have not been, laden on board the said (*ship or vessel*) from the time of her departure from the port of ———, in the district of ———, any articles or cargo whatever, other than sea stores. So help me God.

(A.)—*Form of a Surveyor's Certificate of Admeasurement, &c.*

DISTRICT OF ———, PORT OF———.

I, ———, Surveyor of the port of ———, (or there being no Surveyor) being hereunto appointed by ———, Collector of the Customs for the district of ———, do certify, that I have surveyed and admeasured a (ship or vessel) having the name of ——— of ———, painted on her stern according to law, and find that said vessel is ———, built ———, has ——— decks, ——— masts, ——— stern, with ——— tuck, has ——— gallery, and ——— head; that she is in length ———, in breadth ———, and in depth ———, and that she measures ——— tons and ——— ninety-fifth parts of a ton.

As witness my hand, *A. B., Surveyor.*

Countersigned, in the testimony of the truth of the particulars above mentioned, by ———.

(B.)—*Master Carpenter's Certificate.*

DISTRICT OF ———. *Place and date.*

I, *A. B.*, *principal* (or) *master carpenter* of (place) do certify, that the (*ship*) named the (*name*) was built by me, (or) under my direction, at (*place where*) during (*time when*) for (*persons for whom*); that said ——— is ——— built, has ——— decks, ——— masts, is ——— in length, ——— in breadth, ——— in depth, of ——— tons burthen.

As witness my hand, the day and year aforesaid.

(C.)—*Certificate of the surrender of a Register, Enrolment, or License.*

DISTRICT OF———, PORT OF ———:

I hereby certify, that *A. B.*, master of the *brigantine James*, of Philadelphia, burthen *ninety tons and forty ninety-fifths*, owned by *C. D.*, has surrendered to me a certificate of *registry or enrolment*, granted to the said *brigantine James* by *S. D.*, Collector of the Customs for the District of *Philadelphia*, numbered ———, dated *March 1st*, 1793, (and) a license to the said *brigantine James* for carrying on the *coasting trade*, granted by ———, numbered ———, and dated ———, (or in case a licensed vessel below twenty tons burthen,) has surrendered to me a license to the said ——— for carrying on the ———, granted to the said ——— by ———, Collector of the Customs for the District of ———, numbered ———, and dated ———.

As witness my hand, the day and year above mentioned.

(D.)—*Notice of the loss, destruction, or mislaying of a Register, Enrolment, or License.*

DISTRICT OF, ——— PORT OF ———.

SIR: You are hereby notified, that due proof according to law has been made at this office of the (*loss, destruction, or mislaying, as the case may be,*) of a (*certificate of registry, certificate of enrolment, license for carrying on the coasting trade, whale fishery, or cod fishery, or license to a vessel under twenty tons burthen, as the case may be,*) granted as is said at your office to the (vessel) of (place and master's name) master, burthen (tonnage) owned by ——— ———, numbered (here insert the number, if known) dated (here insert the date, if known.)

In lieu of which I have granted to the vessel above described a (here insert the number, date, and description of the register or enrolment and license granted.)

I am, sir, your obedient servant, ——— ———.

To ——— ———, Collector of the District of ———.

(E.)—*Form of a Bond to be given before receiving a certificate of Registry, pursuant to the 7th section of the act entitled "an act concerning the Registering and Recording of ships and vessels."*

Know all men by these presents, that we, ————, are held and stand firmly bound to the United States of America in the full and just sum of ———; to which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

Witness our hands and seals, this ——— day of ———, one thousand seven hundred and ———.

The condition of this obligation is such, that whereas ——— ———, Collector of the District of ——— ———, has issued and granted a certificate of registry in the manner prescribed by the act entitled "An act concerning the registering and recording of ships and vessels," for the ———, called the ———, —— burthen, whereof ——— is at present master, which certificate is dated ——— and numbered ——: Now, therefore, if the said certificate of registry shall be solely used for the said ———, for which it has been granted, and shall not be sold, lent, or otherwise disposed of, to any person or persons whomsoever, and in case the said ——— shall be lost or taken by an enemy, burnt or broken up, or shall be otherwise prevented from returning to the port to which she belongs; if the said certificate (if preserved) shall, within eight days after the arrival of the master or person having the charge or command of the said ——— within any District of the United States, be delivered up to the Collector of such District; or if any foreigner, or any person or persons for the use and benefit of such foreigner, shall purchase or otherwise become entitled to the whole or any part or share of, or interest in the said ———, the same being within a District of the United States; if the said certificate shall, within seven days after such purchase, change, or transfer of property, be delivered up to the Collector of the said District; or if such purchase, change, or transfer of property shall happen when the said ——— shall be at any foreign port or place, or at sea, if the master or person having the charge or command thereof shall, within eight days after his arrival within any District of the United States, deliver up the said certificate to the Collector of such District, then the said obligation shall be void and of no effect; but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered }
in the presence of }

(Ee.)—*Form of a Bond to be given before receiving a Certificate of Enrolment, pursuant to the act entitled "an act for enrolling and licensing ships and vessels, to be employed in the Coasting trade and Fisheries, and for regulating the same."*

Know all men by these presents, that we, ————, are held and firmly bound to the United States of America in the full and just sum of ——; to which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

Witness our hands and seals, this ——— day of ———, one thousand seven hundred and ———.

The condition of the foregoing obligation is such, that whereas ———, Collector for the District of ———, has issued and granted a certificate of enrolment in the manner prescribed by the act entitled "An act for enrolling and licensing ships or vessels to be employed in the coasting trade and fisheries, and for regulating the same," for the ———, called the ———, —— burthen, whereof ——— ——— is at present master, which certificate is dated ——— and numbered ——: Now, therefore, if the said certificate of enrolment shall be solely used for the said ———, for which it has been granted, and shall not be sold, lent, or otherwise disposed of, to any person or persons whomsoever; and in case the said ——— shall be lost or taken by an enemy, burnt or broken up, or shall be otherwise prevented from returning to the port to which she belongs; if the said certificate (if preserved) shall, within eight days after the arrival of the master or person having the charge or command of the said ——— within any District of the United States, be delivered up to the Collector of such District; or if any foreigner, or any person or persons for the use and benefit of such foreigner, shall purchase or otherwise become entitled to the whole or any part or share of, or interest in, the said ———, the same being within a District of the United States; if the said certificate shall, within seven days after such purchase, change, or transfer of property, be delivered up to the Collector of the said District; or if such purchase, change, or transfer of property shall happen when the said ——— shall be at sea, if the master or person having the charge or command thereof shall, within eight days after his arrival within any District of the United States, deliver up the said certificate to the Collector of such District; or if the said ——— shall not proceed on a voyage to any foreign port or place without being duly licensed according to law for carrying on the cod or whale fishery, and, without obtaining a permit, to touch and trade at a foreign port or place during such voyage, or without previously surrendering said certificate of enrolment to the Collector of the District from which such foreign voyage shall be proposed to be made, then the said obligation shall be void and of no effect; but otherwise shall remain in full force and virtue.

Signed, sealed, and delivered, }
in presence of }

(F.)—*Form of a Bond on granting a license for carrying on the Coasting trade, Whale fishery, or Cod fishery, as required by the fourth section of the act entitled "an act for enrolling and licensing ships or vessels to be employed in the Coasting trade and Fisheries, and for regulating the same."*

Know all men by these presents, that we, *A. B., husband or managing owner, and C. D., master of the* ———, *of* ———, *and E. F., all of* ———, in ———, are held and stand firmly bound to the United States of America in the fulland just sum of ———; for the which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by the presents. Sealed with our seals, dated ———.

The condition of the foregoing obligation is such, that whereas ———, Collector for the district of ———, has, in the manner prescribed by the act entitled "an act for enrolling and licensing ships or vessels to be employed in the coasting trade and fisheries, and for regulating the same," issued and granted for the ———, called the ———, of ———, burthen ———, whereof ——— is at present master, a license for carrying on the ——— for one year from the ———, which license is dated ———, and numbered ———: Now, therefore, if it shall appear, within two years from the date hereof, that the said ——— has, during the time for which the said license is granted, or shall remain in force, been employed in any trade whereby the revenue of the United States shall have been defrauded, then the said obligation shall be good, and remain in full force; but otherwise it shall be void and of no effect.

Signed, sealed, and delivered, in presence of }

(G.)

Abstract of Certificates of Registry issued in the District of ———, before the ——— first day of April, 1793, and outstanding on that day.

Date of Register.	No. of Register.	Description of vessel.	Name of vessel.	Burthen.		REMARKS.
				Tons.	95ths.	
1792, July 1,	9	Sloop	Maria	95		
15,	11	Ship	Minerva	150		
Aug. 3,	15	Do.	Venus	160		
Sept. 10,	20	Brig	Jupiter	75		
Dec. 5,	23	Sloop	Pomona	60		
			Tons,	540.		

(H.)

Abstract of Permanent Registers issued and surrendered in the District of Boston and Charlestown, from ——— to ———.

REGISTERS GRANTED.

Date of Registers.	No. of Registers.	Description of vessels.	Name of vessel.	For what cause granted.	Description of former Register, Enrolment, or Record.			Burthen.	
					Date.	No.	Where granted.	Tons.	95ths
	Amount of registered tonnage on the 1st of April, 1793, per abstract (G,)				- -	-	- -	540	
1793. April 1	1	Sloop -	Thomas - -	New vessel -	- -	-	- -	75	44
" 2	2	Brig -	John - -	Record - -	1793. April 1	1	Boston -	67	
" 3	3	Schooner -	James - -	Enrol't surrendered	- -	1	Salem -	46	
" 4	4	Sloop -	Peter - -	New owners -	Mar. 15	14	Boston -	100	
5	5	- -	Sally - -	Temporary register	- -	12	Philadelphia	98	
" 6	6	- -	Jane - -	Register lost -	1791. April 11	12	Boston -	84	
" 7	7	Brig -	Betsy - -	Altered - -	- -	14	- -	126	
" 12	8	- -	David - -	Record - -	- 14	15	- -	73	
13	9	Ship -	George - -	Enrolled - -	- 17	19	- -	174	
" 14	10	- -	Amelia - -	New owners -	1792. Sept. 5	62	- -	199	
" 15	11	- -	Sachem - -	Do. - -	- -	64	- -	200	
" 16	12	- -	Edward - -	Do. - -	- -	65	- -	420	
							Tons,	2202	44

(H.)—Continued.

REGISTERS SURRENDERED OR VACATED.

Date of Entry.	Date of Register.	No. of Register.	Description of vessel.	Name of vessel.	For what cause surrendered or vacated.	When and where surrendered. When.	Where.	Burthen. Tons.	95ths
1793.	1793.					1793.			
April 4	Mar. 15	14	Sloop - -	Peter -	Sold in this district	April 4	Boston - -	100	
" 6	1791. April 11	12	- - -	Jane -	Register lost -			84	
" 7	- -	14	Brig	Betsy -	Vessel altered	" 7	Boston - -	94	
	1793.								
" 18	April 14	10	Ship	Amelia -	Lost at sea -			199	
" 19	" 13	9	- - -	George -	Sold out of district	" 19	Boston - -	174	
	" 15	11	- - -	Sachem -	Enrolled - -	" 16	Philadelphia -	200	
	" 16	12	- - -	Edward -	- - -	- -	Boston - -	420	
								1271	
	Balance being registered tonnage belonging to this district on the ——— to be carried to next return - - - - - - - - - - - -						- - - - -	931	44
							Tons,	2202	44

(I.)

Abstract of temporary Registers issued and surrendered in the District of ———, from ——— to ———.

REGISTERS GRANTED.

Date of Register.	No. of Register.	Description of Vessel.	Name of Vessel.	For what cause granted.	Description of former Register, Enrolment, or Record. Date.	No.	Where granted.	To what port belonging and where to be surrendered.	Burthen. Tons.	95ths.
1793					1793					
April 17	13	Ship	George	Sold out of District.	April 13	9	Boston	New York	174	
" 18	14	Brig	Saracen	Enrolment delivered upon proceeding to West Indies, -	1792 Dec'r 1	15	Philadelphia	Salem	150	
" 1	15	Sloop	Sophia	Register lost, - -	" 15	12	New York	Newport	130	40
" "	16	Ship	Neptune	Sold out of District,	1793 March 2	2	New London	Charleston	220	
" 20	17	"	Mermaid	Do. do.	" 4	5	Ber. Hundred	Norfolk	270	
								Tons,	944	40

REGISTERS SURRENDERED OR VACATED.

Date of Entry.	Date of Register.	No. of Reg'r.	Description of Vessel.	Name of Vessel.	For what cause surrendered or vacated.	When surrendered.	Where surrendered.	Proof of surrender.	Burthen. Tons.	95ths.
1793	1793					1793				
May 1	April 17	13	Ship	George	Sold in this District	April 4	New York	Register rec'd	174	
" 2	" 18	14	Brig	Saracen	Register lost - -	- -	Salem	Receipt produced. -	150	
" 3	" 19	15	Sloop	Sophia	Vessel altered -	" 7	Newport	Ditto.	130	40
" 4	—	16	Ship	Neptune	Lost at sea - -	- -	Charleston	Notice of loss	220	
									674	40
					Balance, being tonnage of temporary Registers outstanding on the ——— day of ——— - - - - - - - - - -				270	
								Tons,	944	40

(K.)

Abstract of certificates of Enrolment, issued in the District of ———, before the 1st day of May, 1793, and outstanding on that day.

Date of Enrolment.	Number of Enrolment.	Description of Vessel.	Name of Vessel.	Burthen.		REMARKS.
				Tons.	95ths.	

(L.)

Abstract of permanent Enrolments issued and surrendered in the Districts of Boston and Charlestown, from —— to ——.

ENROLMENTS GRANTED.										ENROLMENTS SURRENDERED OR VACATED.								
Date of Enrolment.	No. of Enrolment.	Description of Vessel.	Name of Vessel.	For what cause granted.	Description of former Enrolment, Register, or Record.			Burthen.		Date of Entry.	Date of Enrolment.	No. of Entry.	Description of Vessel.	Name of Vessel.	For what cause surren'd or vacated.	When and where surrendered.		Burthen.	
					Date.	No.	Where granted.	Tons.	95ths.							When.	Port where.	Tons	95ths.

(M.)

Abstract of temporary Enrolments issued and surrendered in the District of ———, from ——— to ———.

ENROLMENTS GRANTED.											ENROLMENTS SURRENDERED OR VACATED.								
Date of Enrolment.	No. of Enrolment.	Description of Vessel.	Name of Vessel.	For what cause granted.	Description of former Enrolment, Register, or Record.			To what Port belonging, and where to be surrendered.	Burthen.		Date of Entry.	Date of Enrolment.	No. of Enrolment.	Description of Vessel.	Name of Vessel.	Where surrendered.	Proof of surrender.	Burthen.	
					Date.	No.	Where granted.		Tons.	95ths								Tons.	95ths.

(N.)

Abstract of Licenses granted to enrolled vessels in the District of ——, for carrying on the —— from —— to ——.

Date of Enrolment.	No. of Enrolment.	Where granted.	Date of License.	No. of License.	Denomination and name of Vessel.	Master's Name.	To what Port belonging.	Names of Owners.	Bond, and by whom given.				Burthen.	
									Date.	Principal.	Sureties.	Amount. Dolls. Cts.	Tons.	95ths.

(O.)

Abstract of Licenses granted to enrolled vessels, for carrying on the ——, surrendered in the District of —— from —— to ——.

When surrendered.	Date of License.	No. of License.	Denomination of Ship or Vessel.	Master's Name.	By whom granted.	For what cause surrendered.	Burthen.	
							Tons.	95ths.

(P.)

Abstract of Licenses to vessels under twenty tons burthen, granted in the District of ——, from —— to ——.

Date of License.	No. of License.	Denomination and Name of Vessel.	Master's Name.	Husband's or managing owner's Name.	Surety's Name	Date of certificate of admeasurement.	By whom admeasured.	To what Port belonging.	For what employment granted.	Tonnage employed in			Total.	
										Coast'g Trade.	Whale Fishery.	Cod Fishery.	Tons.	95ths.
1793						1793								
May 1	1	Sloop Polly	J. Thomas	J. Lyon	W. Jones	May 1	J. Fry	–	Coasting Trade	19	–	–	19	
" 2	2	" Sally	A. B.	C. D.	E. F.	" "	"	–	Whale Fishery	–	17 40/95	7	17	40
" 3	3	" Tom	G. H.	I. K.	L. M.	" "	"	–	Cod Fishery	–	–	15 95	15	07
										19	17 40/95	15 7/95	51	47

Licenses surrendered and vacated of those granted in this District.

									For what cause surrendered.					
1783						1793								
June 5	1	Sloop Polly	J. Thomas	J. Lyon	W. Jones	May 1	J. Fry	–	Sold to a foreigner	19	40	–	19	
" 8	2	" Sally	A. B.	C. D.	E. F.	" "	"	–	Lost at sea -	–	17 95	–	17	40
										19	17 40/95	15 7/95	36	40
				Licenses outstanding on the ——				–	– –	–			15	7
										19	17 40/95	15 7/95	51	47

A. B., *Collector.*

(Q.)

Abstract of Endorsements of changes of masters of vessels, made on certificates of Registry, Enrolment, and Record, and on licenses in the District of ——, from —— to ——.

Dates of Registers, Enrolments, and Licenses.	No. of Registers, Enrolments, and Licenses.	In what District granted.	Description and Name of Vessel.	Late Masters' Names.	Present Masters' Names.	When endorsed.	REMARKS.
				Registers.			
1793 May 15	5	New York -	Ship Thomas -	A. B.	C. D.	1793 June 1	
				Enrolments.			
" 3	2	Boston - -	Brig James - -	E. F.	G. H.	May 16	
				Record.			
" 20	4	Boston - -	Sloop Susanna -	J. K.	L. M.	June 10	
				Licenses for the Coasting Trade.			
" 19	7	Portland -	Sloop Peter - -	R. O.	P. Q.	" 29	
				Whale Fishery.			
" 17	2	New London	Schooner Peace -	N. O.	P. Q.	" 15	
				Cod Fishery.			
" 13	1	Plymouth -	Sloop Olive Branch	R. S.	T. U.	" 15	
				Licenses to Vessels under 20 tons.			
" 19	10	Barnstable -	Schooner Maria -	V. W.	H. Y.	" 30	

N. B. When the names of recorded vessels are changed and endorsed on *certificates of record*, this form will require an additional column, in which the new names will be inserted.

(R.)

I, *A. B.*, master of the ———, ——— to the truth of this manifest, and that to my best knowledge and belief all the goods, wares, and merchandise, of foreign growth or manufacture therein contained, were legally imported, and the duties thereupon paid or secured; and that the duties on the spirits distilled within the United States, within mentioned, have also been paid or secured. So help me God.

A. B.

N. B. Such part of the above oath as may not apply to the lading of a vessel is to be omitted.

DISTRICT OF ———, PORT OF ———.

A. B., master of the ———, of ———, having ———, as the law directs to be within manifest, consisting of ——— articles of entry, and delivered a duplicate thereof, permission is hereby granted to the said ——— to proceed to the port of ———, in the State of ———.

Given under —— hand, at ———, the day and year above mentioned.

Manifest of the whole cargo on board the ——, —— *master, burthen* —— *tons, bound from* —— *for* ——, 179—.

Marks and Numbers.	No. of Entries.	Packages and contents.	Shippers.	Residence.	Consignees.	Residence.

(S.)—*Permit to land goods from on board coasting vessels.*

DISTRICT OF ———, PORT OF ———.

———, master of the ———, of ———, having produced ——— manifest of the cargo on board the said vessel, permission is hereby granted to land ———, being ——— of said cargo.

To the Inspectors of the Port.

(T.)—*Permit for a coasting vessel to depart, where there is no cargo.*

DISTRICT OF ———, PORT OF ———.

A. B., master of the ———, of ———, having ——— as the law directs, that there are not laden on board the said ——— any articles or cargo whatever, other than sea stores, permission is hereby granted to the said ——— to proceed from ——— to ———, in the district of ———, and State of ———.

Given under ——— hand, at ———, the day and year above mentioned.

(V.)—*Bond for Duties where the manifests and permits of coasting vessels are lost, or mislaid.*

Know ye, that we, *A. B.* master of the ———, called the ———, of ———, and ——— of ———, are held and firmly bound unto the United States of America in the sum of ———; for which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this —— day of ———, in the year ———.

The condition of the foregoing obligation is such, that whereas the above bounden ——— has imported into the district of ———, in the said ———, sundry *goods, wares, and merchandise, of foreign growth and manufacture, or distilled spirits, as the case may be*, the duties upon which are found to amount to ———; and whereas it is suggested that the said articles were imported coast-wise from ———, in the district of ———, and that the duties thereon have been already paid or secured; and, also, that the certified manifest and permit which were obtained, and which ought to accompany the same, have been lost or mislaid. Now, if the above bounden ——— shall, within six months from the date hereof, produce to the Collector of the Customs for the district of ———, a certificate from the *Collector or Surveyor, as the case may be*, at the port of ———, in the district of ———, that the said articles were exported from the said port of ———, pursuant to the regulations prescribed by law, then this obligation shall be void and of no effect; but otherwise it shall remain in full force.

Signed, sealed, and delivered, in presence of }

(W.)—*Permit to vessels licensed for the Cod or Whale fishery to touch and trade at a foreign place.*

UNITED STATES OF AMERICA.

DISTRICT OF ———, PORT OF ———.

Permission is hereby granted to ———, master of the ———, named the ———, of ———, burthen ———, which ——— was licensed for carrying on the ——— fishery by ———, Collector for the district of ———, in the State of ———, on the —— day of ———, to *touch and trade at any foreign port or place* during her voyage presently to be made.

Given under ——— hand and seal, the day and year above mentioned.

[NO. II.]

[The two circulars here appended, one of the 1st December, 1789, and the other of the 31st June, 1821, prescribing the forms of the books of ACCOUNTS to be kept, and the *returns* thereof to be made by Officers of the Customs, they being on the same subject, the former is here inserted merely to contrast it with that which superseded it in 1821. The forms, however, which accompanied that of 1789 are omitted, it being superfluous to extend the contrast to such particulars; as also the forms of the *books* of *accounts* prescribed by that of 1821, from A to L inclusive: so, also, are omitted the forms of *abstracts* and weekly and monthly returns, described in the circular, from M to U inclusive, as being sufficiently brought to the mind's eye by references in the account current marked V; which, and the vouchers of its various *credit items*, with their distinctive marks and references, and those embraced in No. 1 on the *debit side*, only are given, as being sufficient for the elementary purposes here proposed, until the whole subject shall undergo the proper official revision and reissue.]

(*Circular to the several Collectors.*)

TREASURY DEPARTMENT, *Comptroller's Office, December 1st*, 1789.

SIR: In consequence of the powers vested in me, it becomes my duty to point out a general mode of conducting the business of your office. For this purpose, I now send you, herewith enclosed, such FORMS as have appeared to me to be proper and necessary for keeping the different books, as well as for the purpose of stating and rendering your Accounts quarterly to the Treasury for settlement. These *forms* I shall proceed to enumerate, annexing, at the same time, some remarks explanatory of them.

(A) is the form of the Impost book. This book may be considered as the principal ground-work of the whole business, and some pains have been taken to make it as perfect as possible. You will furnish yourself with a large folio book for this purpose, which must be ruled and headed agreeably to the form. The columns being headed, speak for themselves. It is useless, therefore, to enter into a further explanation of them. When the master of a vessel shall have made entry and delivered in his manifest, you will enter the substance of it, properly arranged, in the three first columns of the Impost book. Then, as the consignees appear and make *their* entries, you will fill up the other columns occasionally with the contents of the packages, and the amount of the respective duties thereon. When the whole of the duties on each manifest shall be adjusted, you will annex to the manifest a particular list of all the entries, with the respective duties on each, and file the manifest with the original entries of the consignees as vouchers to the Impost book, to be referred to on any future occasion.

(B) is the form of the Tonnage book. This book is to be ruled and headed agreeably to the form. The descriptions of the vessels are distributed into a greater number of classes than might, at first view, appear to be necessary. The object of this minute distribution is, that information may be conveyed thereby, which is deemed essential. You will, therefore, please to conform strictly to it. This form is, in other respects, so simple as not to require further explanation.

(C) is the form of the Drawback book. Such a book as this, it is presumed, will be absolutely necessary, as transactions to which it refers will require several months for their completion. When goods are exported, you will enter them by describing the time when they were imported, the vessel and master's name, and the packages and contents; so far, it will *correspond* with the Impost book. Then enter when exported, by whom, the vessel's name and master, whereto, and the quantity or value of the goods, &c. When the terms of exportation shall be complied with, and the exporter demands the drawback, a settlement with him can be more easily effected by a reference to this book, than in any other way which occurs at present. The drawback being paid, you will take duplicate receipts, referred to hereafter under mark (K), one of which you will transmit to the Treasury, the other you will retain in support of this payment, and fill up the remaining columns accordingly.

Exclusive of these books, it will be necessary to keep a concise and regular Journal and Ledger, in which will be entered, as they arise, all liquidated duties, receipts in cash, or bonds on account thereof, and the different objects of expenditure authorized by law. For the whole of these transactions, no more than *thirteen* general accounts need be raised in the Ledger, [meaning journal,] as you will perceive by the form (D). It will be absolutely necessary to balance your cash account in the Ledger at the end of every quarter, in order that it may correspond with your quarterly accounts rendered to the Treasury for settlement; and also to balance your books by a *balance account* at the *end of every year*.

(D), form of the Journal.

(E), form of the Ledger.

Besides these books, it may be convenient to use a rough blotter or Day book.

I now come to the forms for *stating and rendering* your accounts quarterly to the Treasury for settlement. They are as follows:

(F), form of a quarterly account of duties arising on merchandise and tonnage of vessels, with various disbursements. The first article on the credit side of this account [current] is the duties arising on merchandise. This article is to be vouched by the abstract.

(G), abstract of duties arising on merchandise imported. This abstract is formed from the Impost book. It is divided into three parts, of which the *first* shows the *amount* of goods imported that are subject to duties *ad valorem;* the *second*, the articles paying each a *specific* duty and the rates; the *third*, the *amount* of the duties ad valorem, the amount on the enumerated articles, discount on goods imported in American bottoms; and, lastly, the nett amount of the whole of the duties, which, being summed up, is carried to the credit of the account current (F). This abstract being compared with the books of the Naval officer, (if any,) he is to certify the same agreeably to the form of the certificate subjoined to the abstract.

As these abstracts shall be formed, I must particularly recommend it to you to copy them in a book prepared for the purpose, which I am persuaded you will find useful on many occasions.

If it should happen, on closing the abstracts for any one quarter, that the duties on any particular cargo are but in part liquidated and included therein, the remainder must necessarily be entered in the next quarterly abstract; but whenever this deficiency occurs, it will be proper to accompany the abstract with an account of the particulars of such deficiency.

The next article of credit is, the amount of duties on tonnage, which will be supported by (H), form of an abstract of duties arising on tonnage of vessels. This is a simple copy from the Tonnage book before described in form (B), which must be examined and certified by the Naval officer, (if any,) in the same manner as the abstract of duties on merchandise.

We now turn to the debit side of the account; the first article of which is, the payment of drawbacks. This must be supported by (I), form of an abstract of drawbacks of duties arising on merchandise exported. This is a copy from the Drawback book as before described in form (C). Each payment of this kind will be supported by (K), form of duplicate receipts, to be taken for drawback of duties; one of which is to be retained by the Collector, and the other to be transmitted [to the Treasury] in support of the abstract (I).

The second article of debit is for discounts, which will be supported by (L), form of an abstract allowed for prompt payment of duties. This abstract is so simple as not to require further explanation. For the support of each charge in this account, you will take a certificate from the party for the amount.

(M), form of a certificate to be given by persons to whom discount is allowed for prompt payment of duties, to be transmitted in support of the abstract (L).

The third article of debit is for bounty paid on fish and provisions exported, and will be supported by (N), form of an abstract of bounty paid on fish and provisions exported. This abstract will be supported by (O), form of duplicate receipts, to be taken for bounty paid on fish and provisions exported; one of which to be retained by the Collector, and the other transmitted with the abstract (N) in support thereof.

The fourth article of debit is for pay of Inspectors, Gaugers, &c. &c., store rent, expense of Revenue boats, &c., &c. This will be supported by (P), form of the abstract of pay of Inspectors, Gaugers, &c., &c. This abstract must be supported by the accounts of the different officers, stating particularly the period of their pay or service, rates, &c.; as also particular accounts of the expenses of the Revenue boats, store rent, and other contingencies; every charge to be supported by duplicate receipts, one of which to be transmitted to the Treasury, with the abstract and accounts.

The preceding debits being charges on the Revenue, it is proper here to balance the account current (F), in order to show the nett amount of the Revenue which is carried to credit below; then the account goes on again, and exhibits a credit which, being of such a contingent nature as not to appear often, is for that reason placed here. This credit will be supported by (Q), form of an account of fines, penalties, and forfeitures. This amount may embrace such a variety of objects as to render it impossible to designate them all particularly. It is meant, therefore, merely as the outline of a guide. The articles on the *credit* side must be supported by certificates of the judgment of the court, signed by some judge, or by a clerk of the court, and the marshal's account of sales. The *debit* may be supported by duplicate receipts of the parties who receive their porportion of these fines or forfeitures, as directed by law; one of which receipts to be transmitted to the Treasury with the account. However, this matter is left entirely to your discretion. The account is then closed, and the balance carried to credit of the account current (F).

We now turn to the debit side of the account current (F), where you will perceive the next charge to be *warrants* drawn by the Secretary of the Treasury, countersigned by the Comptroller. These warrants will be drawn in favor of the Treasurer of the United States, and being *endorsed* by him, you will transmit them to the Treasury in support of the charges No. 5 or 6, (as the case may be,) exclusive of the Treasurer's *receipt* on the warrants; when the amount of them shall be paid to the bearer, you will take a *receipt* from the person to whom you may pay them, agreeably to form.

(R), form of a receipt to be taken by the Collector in discharge of the Treasury warrants; which receipt is to be retained by the Collector, as a duplicate of that on the warrant.

The next charge in the account current (F), is the Collector's commissions, agreeably to law, on the amount of moneys by them respectively *received* and *paid* into the Treasury.

The last debit on this account is, the amount of bonds taken during the quarter, for securing the payment of ascertained or liquidated duties. This charge will be supported by (SS), forms of *two* accounts of bonds taken and discharged. The first of these forms, which comprehends the last quarter in the year 1789, is stated on a supposition that none of the bonds taken in that quarter shall have been discharged. The whole amount, therefore, is carried to the debit of the account current (F). The *other form* which comprehends the first quarter of the year 1790, is stated merely to show the aspect which this account may probably assume in that quarter, wherein you will observe, that some of the bonds taken in the preceding quarter are debited as being discharged; the amount of

which must be carried to the credit of the account current (F), in the first quarter of 1790, and so on, as the case may be. Then, the bonds taken in that quarter will be enumerated as in the former account, the amount of which bonds will be carried to the debit of the account current for the same period. The account of bonds is then closed, and the balance carried to the next quarterly account of the same, being the amount of bonds outstanding.

The account current (F) is now closed, by the balance of cash on hand (if any) being carried to the next quarterly account.

There are *two* other returns which it will be necessary for you to make, viz: (T), form of a monthly schedule of liquidated bonds taken to secure the payment of duties. This schedule shows the date of the bonds, when payable, the obligor's names, and the amount of each bond; which return must be transmitted monthly to the Treasury.

(U), form of a weekly return of moneys *received* and *paid*. This return is so plain as not to require explanations, and must be transmitted weekly to the Treasury.

You will observe that the law prescribes it as part of the duty of the Collector, that, previously to his granting a clearance to any ship or vessel outward bound, he shall require from the master or commander thereof a manifest of the cargo on board such ship or vessel; this you will particularly attend to. The object of this requisition I conceive, is, to ascertain the quantity and value of the exports, so that the Legislature may be able to form a competent idea of their amount. These *manifests* must be carefully preserved on file, and from them you will make returns to the Treasury of the exports from your district, agreeably to form.

(V), form of a quarterly return of goods, wares, and merchandise exported. This form is so plain as not to require further explanation. You will [make entry] of each article exported, and insert the same in the proper columns. As you form these returns, you will record them in a book to be provided for the purpose.

Your first quarterly account and returns must be made up to the 30th September last, the next to 31st December ensuing, and so on, from quarter to quarter.

Such are the FORMS, and such the observations upon them, which have been deemed necessary to be transmitted to you. They may probably, in some instances, be liable to objections. If any should hereafter occur, or be presented to us, they will be attended to. In the mean time, it is expected that a strict adherence to them should be observed.

I am, &c., (Signed) NICHOLAS EVELEIGH, *Comptroller.*

(*From the Comptroller's circulars, Vol.* 1, *pp.* 1 *to* 10.)

[The Comptroller, in a circular of 22d August, 1821, transmitting the circular of the 31st July previous, of which the following is a copy, says: "By an act passed the 2d September, 1789, entitled 'an act to establish the Treasury Department,' it was made the duty of the Comptroller of the Treasury to prescribe 'the manner and form of keeping the accounts of the several persons employed in collecting the public Revenue.' In compliance with the provisions of this law, it appears that the Comptroller of the Treasury did, on the 1st December, 1789, prescribe certain forms, and give the necessary instructions consequent thereon to the several Collectors of the Customs; which forms and instructions have, *from that period*, been observed, so far as the alterations made by the several Revenue laws which have been subsequently passed would permit them to apply. Practical experience having, however, proved that those forms thus prescribed for the Collectors are not so full and complete as the great changes in the Revenue laws passed since that period now require, and withal being informed by some of the Collectors, that from some cause the forms that have been heretofore prescribed had, in some instances, been *mislaid* or *lost*, and in some cases where a change of Collectors had taken place, the forms and instructions had not been *handed over* by the former incumbent to his successor in office, it has been deemed expedient to make out a *new set* of such forms and instructions as the present laws require; which has accordingly been prepared by this Department, a copy of which I transmit herewith for your government."]

[The following is a copy of the Folio circular.]

Explanations of the annexed forms of the Accounts and Returns of the Collectors of the Customs.

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE, *July 31st*, 1821.

(A)—This is the form of the Impost book, which may be considered as the principal ground-work of the whole business, and therefore great pains should be taken that it be correctly kept. The Collector should furnish himself with a large folio book for this purpose, which should be ruled and headed agreeably to the form. When the master of a vessel shall have made his entry, and delivered the manifest of the cargo, as required by law, the Collector is to enter the same, properly arranged, in the three first columns of the Impost book. Then, as the contents of the packages are known, and the consignees appear and make their entries, the Collector will fill up the other columns with the amount of the respective duties thereon. When the whole of the duties on each manifest shall have been adjusted, the Collector will annex to the manifest a particular list of all the entries, with the respective duties on each, and file the manifest with the original entries of the consignees as vouchers to the Impost book, to be referred to on any future occasion.

(B)—Is the form of the Tonnage book, which is so plain as to require no elucidation. But, in order to assist the Collector in determining the rates of tonnage duties legally demandable from the different descriptions of vessels, he is referred to the acts of 1st July, 1790, and 14th January, and 1st and 3d March, 1817, in relation to which the following explanations are communicated, viz:

1. A registered vessel of the United States, on her entry from a foreign port or place, unless the officers, and at least two-thirds of the crew, are citizens of the United States, or persons not the subjects of any foreign prince or State, is liable to tonnage duties at the rate of 50 cents per ton.

2. A registered vessel of the United States, on her entry from a foreign port or place, whose officers, and at least two-thirds of the crew, are citizens of the United States, or persons not the subjects of any foreign prince or State, is liable to only six cents per ton for tonnage duties.

3. A registered vessel of the United States, which is entered in a district in one State for a district in another State, except it be an adjoining State on the sea coast, or on a navigable river or lake, having on board goods *taken in one State to be delivered in another State*, unless three-fourths at least of the crew thereof be American citizens, or persons not the subjects of any foreign prince or State, is liable to 50 cents per ton, for tonnage duties, *on every arrival.*

4. A registered vessel of the United States which is entered in a district in one State, from *a* district in another State, except it be an adjoining State on the sea coast, or on a navigable river or lake, having on board goods *taken in one State to be delivered in another State*, and having at least three-fourths of the crew American citizens, or persons not the subjects of any foreign prince or State, is liable to only 6 cents per ton for tonnage duties.

5. Enrolled and licensed vessels, employed in the coasting trade or fisheries, (except such vessels as are excepted in the 5th section of the Navigation act of 1st March, 1817,) not having at least three-fourths of their crews American citizens, or persons not the subjects of any foreign prince or State, are liable *once a year* to 50 cents per ton for tonnage duties.

6. Enrolled and licensed vessels, employed in the coasting trade or fisheries, having at least three-fourths of their crews American citizens, or persons not the subjects of any foreign prince or State, are liable to six cents per ton *per annum.*

7. British vessels on their arrival from a port or place *in his Britannic Majesty's territories in Europe*, or from a port or place of any other foreign power, being placed on an equality with the vessels of the United States by the convention with Great Britain of the 3d July, 1815, are liable to six cents per ton for tonnage duties, and

8. are exempted from the payment of light money.
Other foreign vessels (except as hereinafter excepted,) on their arrival from foreign ports or places to and with which the vessels of the United States *are not ordinarily permitted to go and trade*, are liable to two dollars per ton for tonnage duties, and fifty cents per ton for light money; but on their arrival from ports or places to and with which vessels of the United States *are ordinarily permitted to go and trade*, they are liable to only fifty cents per ton for tonnage duties, and fifty cents per ton for light money.

9. Recorded vessels (by which is to be understood vessels built in the United States for foreigners, and in possession of a certificate of record, conformably to the provisions of the 20th, 21st, and 22d sections of the Registering act of 31st December, 1792,) on their entry from a foreign port or place to and with which the vessels of the United States *are not ordinarily permitted to go and trade*, are liable to two dollars per ton for tonnage duties, and fifty cents per ton for light money; but on their arrival from a port or place to and with which the vessels of the United States *are ordinarily permitted to go and trade*, they are liable to only thirty cents per ton for tonnage duties, and fifty cents per ton for light money.

10. Unregistered or sea lettered vessels, (by which is to be understood foreign built vessels, owned by American citizens, sailing with a sea letter or other document issued at a Custom-house of the United States, proving them to be American property,) on their arrival from a foreign port or place to and with which the vessels of the United States *are not ordinarily permitted to go and trade*, are liable to two dollars per ton for tonnage duties; but on their arrival from a foreign port or place to and with which the vessels of the United States *are ordinarily permitted to go and trade*, they are liable to only fifty cents per ton for tonnage duties.

It may be proper to observe that the marine documents under which unregistered or sea lettered vessels sail give them no privileges, as to duties of impost or tonnage, but merely declare their American ownership; consequently these vessels are liable to all the disqualifications of foreign vessels, except in those instances in which special exemptions are made in their favor by special acts of Congress. An exception of this kind will be found in the act of 3d March, 1805, by which these vessels are exempted from the payment of light money, provided certain conditions, expressed in the act, be complied with at the time of entry.

11. By the acts of 20th April, 1818, and 3d March, 1819, the discriminating tonnage duties between foreign vessels and vessels of the United States are repealed in relation to vessels truly and wholly belonging to the subjects of the King of the Netherlands, to the vessels of Prussia, and the vessels of the Free and Hanseatic cities of Hamburg and Bremen; consequently these vessels, on their arrival from any port or place whatever, are liable to only 6 cents per ton for tonnage duties, and are exempted from the payment of light money.

12. By the treaty between the United States and Sweden, made and concluded at Stockholm, on the 4th of September, 1816—Swedish or Norwegian vessels, and vessels of the Swedish colony of St. Barthelemy (provided the owners are inhabitants thereof, are there established and naturalized, and shall have there caused their vessels to be naturalized,) *on* arriving in ballast, or importing into the United States *the produce or manufactures of their countries*, are placed on an equality with the vessels of the United States; consequently, under such circumstances, these vessels are liable to only 6 cents per ton for tonnage duties, and are exempted from the payment of light money.

Provision is also made by that treaty for exempting these vessels from the payment of tonnage duties at all, on their arrival on any coast of the United States, but not willing to enter into port, or being entered into port, and not willing to unload or break bulk.

13. French vessels, by the act of the 15th of May, 1820, are subjected to the payment of eighteen dollars per ton for tonnage duties; besides which, they are considered to be liable to the payment of 50 cents per ton for light money, imposed by the 6th section of the act of the 27th of March, 1804.

I deem it proper to add that, whenever vessels of the United States incur disabilities whereby they become liable *to the same tonnage duties as vessels not of the United States*, which is fifty cents per ton, they are considered to be also liable to the payment of light money; except where the disability is incurred under the Navigation act of 1st March, 1817, when they are liable only to the specific tonnage duty of 50 cents per ton, and not to light money.

As there is no heading, in the form of the tonnage abstract, under which vessels of the United States becoming liable to alien tonnage duties and light money, can properly be entered, except when they become liable to the specific duty of fifty cents per ton, in consequence of not having the requisite number of their crews American citizens, or persons not the subjects of any foreign prince or State, it is requested that when they become liable to the same tonnage duties as *vessels not of the United States*, a special entry of them may be made at the end of the abstract, opposite to which, under the head of remarks, the reasons should be assigned why they had become liable to alien tonnage duties and light money; and the special acts, or sections of acts, under which they became so liable, should be referred to.

In the tonnage abstract, both *Recorded* and *Unregistered, or Sea Lettered vessels*, are to be entered under the general heading of *vessels not of the United States;* but as the distinction between these two different descriptions of vessels may not be perfectly understood, it is requested that the Collector give a particular description, under the head of remarks, opposite to each of these classes of vessels, of the marine documents under which they respectively sail, whereby the Treasury will be enabled to determine the class to which each belongs.

(C)—Is the form of the Passport and Clearance book, on the subject of which, the Collector is referred to the acts of 1st of June, 1796, and 2d of March, 1803, and for his further information the following explanations are communicated, viz:

1. Passports are to be granted to ships and vessels of the United States, and to unregistered ships or vessels owned by citizens of the United States, and sailing with a sea letter.
2. The sum of ten dollars must be paid to the Collector for every passport issued, and four dollars for every voyage to a place "other than some port or place in America;" consequently fourteen dollars will be received when a passport is granted.
3. By America is to be understood the Northern and Southern Continents, including the Islands generally denominated the West Indies; and vessels bound to any part of America, as thus described, cannot be compelled to take passports. If the master of a vessel so bound, however, shall request one, upon his complying with the requisites of the act, the Collector may grant it.
4. A passport will continue in force until the property in the vessel shall be transferred in part or in whole. A change of the master, merely, will not vacate it; but in every instance of such a change, the Collector ought to endorse on the old passport the name of the new master, (observing the rules prescribed in relation to endorsements on registers,) unless a corresponding passport should be applied for; which last course is considered most safe to masters and owners, and should therefore be recommended.
5. It will be observed that the law has provided no method by which bonds for passports are to be cancelled when they cannot be surrendered, owing to accidental loss or destruction. Instances of this kind, it is presumed, will not be frequent; but when they shall occur, the best evidences which the nature of the respective cases will admit, must be presented to the Collector in whose possession the bond may be; who will, thereupon, transmit a full statement of the case to the Treasury for consideration.
6. It has been decided that passports may be granted to Fishing vessels which obtain permission to touch and trade at a foreign port.
7. A passport is not to be granted to a vessel whilst she is absent from the United States.
8. In the case of the brigant Minerva, mentioned in the form of the Passport and Clearance book, it is supposed that, on clearing out for London, she has a passport in force, and therefore she is liable to only the clearance duty of four dollars.
9. In the case of the sloop Juno, it is supposed that she has a passport in force, but clears out from the United States for some port in America, proceeds thence to Dublin, and hence returns to the United States; under which circumstances the clearance duty of four dollars is to be paid on her return.
10. Applications for blank passports, as they may be required, are to be addressed to the Secretary of the Treasury.

(D)—Form of Interest book. When bonds are not paid on the days, respectively, on which they may become due, the Collector is required by the 65th section of the Collection law of the 2nd of March, 1799, forthwith and without delay, to put such bonds in suit, and interest at the rate of 6 per cent. per annum is to be exacted from the times respectively at which the bonds became due, until the time of payment. The interest thus recovered is to be entered in the interest book, according to the form prescribed.

It is to be observed that the date *when paid*, and the time to which interest is to be calculated, should always correspond. When a bond is put in suit and the money paid to the marshal, or the district attorney, the obligors are, in either case, to be considered as being discharged from the day on which such payment is made. The interest, therefore, is to be calculated to the day only on which the bond may be discharged, without regard to the particular day on which the money shall or may have come into the possession of the Collector or the Treasury.

It is also to be observed that the rate of interest mentioned in the 65th section of the act alluded to is to be exacted, notwithstanding the laws of the State in which the bonds may be payable may prescribe a different rate.

(E)—Form of Marine Hospital book, and of the master's return to be made to the Collector. On this subject the Collector is referred to the act for the relief of sick and disabled seamen, passed the 16th July, 1798, and the act of 3d May, 1802, in relation to which the following views of this Department are stated, viz:

1. According to the fifth section of the Coasting act of the 18th February, 1793, a license expires, in a legal sense, by a transfer of property, or by an alteration in the form or burthen of a vessel, as effectually as if the term for which it was granted had actually elapsed. When, therefore, a new enrolment or license, in such case, is to be obtained, the Collector, before granting it, is to require payment of the hospital tax.
2. The tax is to be collected when, instead of a new license, a register is required; in short, whenever a license is surrendered; otherwise great embarrassment, at least in the collection, and sometimes a total loss of the tax, would be the consequence.
3. A question has been made whether the mariners of a vessel, having a *coasting license, and trading only between the districts of the same or an adjoining State*, are liable to the tax. From the unqualified expression in the 2d section of the act, "that no Collector shall grant to *any ship or vessel* whose enrolment or license for carrying on the coasting trade has expired, &c.," it is considered as comprehending all vessels employed in that trade, *without regard to its extent.*
4. It has also been decided that masters of vessels being equally entitled, with seamen, to the benevolent provisions of the law, it could not be deemed a hardship that they should contribute their proportion to the support of the institution. Mulattoes and free negroes, in case of disability or infirmity, being entitled to the benefits of the act, they are considered to be liable to the tax. Persons employed on board fishing vessels which have permission to touch and trade at a foreign port, if they avail themselves of the privilege, are also liable to the tax; but it is not demandable from apprentices nor slaves, because the law says the tax shall be retained *out of the wages of the seamen*, and apprentices and slaves receive no wages; besides, in case of sickness or disability, apprentices and slaves could not be thrown for support on the funds of the institution, but would have to be supported by their masters. Neither is the tax demandable on persons employed on board vessels licensed for the fisheries, or on board *registered vessels*, when they are not to be considered as returning from a *foreign port*, but from a voyage in which they had been exclusively employed in fishing; nor from persons employed on board vessels of any description on the lakes; nor from persons on board unregistered vessels, because such vessels are not, in contemplation of law, *vessels of the United States.*

The money thus collected, after the Collector shall have deducted his commission thereon, which, agreeably to the act of 3d May, 1802, is to be the same as for other money collected, he is to pay over to the Treasurer of the United States in the same manner as other public moneys; but in his account current of the customs and returns to the Secretary of the Treasury, it is to be credited as a distinct branch of revenue; because it is appropriated for a specific object, namely, for the relief of sick and disabled seamen, and is to be drawn out of the Treasury for that object.

To ascertain the amount of the fund, therefore, a distinct credit for the money thus collected, exclusive of the Collector's commission, in the manner stated, becomes necessary.

(F)—Is the form of the Drawback book on the exportation of foreign merchandise.

The conditions on which drawbacks are to be allowed, and the regulations to be observed to obtain them, will be found in the 75th, 76th, 77th, 78th, 79th, 80th, 81st, 82d, and 92d sections of the Collection law of 2d of March, 1799; and the 2d section of the act of 5th of January, 1805.

The 4th section of the act of 27th April, 1816, specifies the cases in which drawbacks shall not be allowed, and directs the amount to be retained in each case.

By the 24th section of the supplementary Collection law of 20th of April, 1818, and the 2d section of the act of 18th of April, 1820, twenty days after the clearance of the vessel are allowed for taking the export oath and giving the export bond, required by law.

It has been decided that, according to the first provision of the 75th section of the Collection law of 2d March, 1799, a drawback cannot be allowed on merchandise, unless the duties upon each part or parcel thereof, imported by *one person* or *co-partnership*, in one vessel, and at *one time*, shall amount to at least 50 dollars.

Drawback in its allowance must be limited to the *actual* quantities by the weight, measure, &c., at the time of *exportation;* because, if the weight, measure, &c., at the time of *importation*, were to govern, the regulation in this respect, in the 76th section of the act of 1799, would be nugatory.

When a partial exportation is made, and the first instalment of the duties on the goods shall have been previously paid, although the drawback may amount to less than such instalment, yet, only one debenture, pro rata, is to be made payable within 15 days after the date of the exportation bond, and the other debenture, or debentures, are to be made payable with reference to the times at which the other instalments of the duties shall become due; otherwise one exporter would frequently enjoy an undue advantage at the expense of another.

Drawback is in no case to be allowed when, from any cause whatever, all the prerequisites of the law are not complied with, unless the omission be ascribable to a custom-house officer, and then only by the Treasury.

(G)—Is the form of the book of bounties allowed on the exportation of pickled fish of the fisheries of the United States; together with the forms of entry, oath of the shipper, and bond to be given by him. On this subject the Collector is referred to the 2d, 3d, and 4th sections of the act of 29th July, 1813.

It will be perceived, from an examination of the law, that it fixes no time, after the lading shall have been completed, and the returns thereof made, within which the exportation oath is to be taken and the bond given.

The Treasury has decided, that the time allowed by law, in the case of an exportation of *foreign merchandise with benefit of drawback*, shall govern with respect to the time within which the export oath is to be taken, and

the bond given, in the case of pickled fish exported for benefit of bounty, namely, twenty days after the clearance of the vessel.

(H)—Is the form of the Drawback book in relation to domestic distilled spirits and refined sugar exported; together with the forms of the entries, oaths, permits, and bonds required in such cases.

For the information of the Collector on the subject of exportations of these articles for benefit of drawback, he is referred to the acts of 24th July, 1813, 30th April, 1816, 20th April, 1818, and 3d March, 1821; the two first mentioned acts prescribe the forms and regulations to be observed to entitle the party to the drawback; the third act prescribes the amount of drawback to be allowed, namely, four cents upon every gallon of spirits, and four cents per pound on refined sugar; and the last act, the time when the drawback shall be payable.

With this general reference, as to the drawback on these articles, and the forms which are furnished, it is believed the Collector will find little difficulty in comprehending the whole subject.

(J)—Is the form of the Bond account, according to which the bonds as taken are to be regularly debited, and the bonds when paid credited.

(K)—Is the form of the Journal, in relation to which it is considered necessary only to observe that, from the entries in it, the Collector will perceive that they are to be made only quarter-yearly and in the aggregate, instead of a separate entry being made of each transaction; this being deemed superfluous, because the Impost book, the Tonnage book, Drawback book, Bond account, &c., containing such separate and special entries, to which reference can always be had for explanation, if occasion may require, a repetition of them in the Journal and Ledger would only swell the number of entries, without any useful purpose.

(L)—Is the form of the Ledger, the accounts in which should be regularly balanced and closed quarter-yearly, whereupon a check will be afforded as to the correctness of the returns to be made to the Treasury.

Besides these books, it would be well to keep a rough blotter or Day book, particularly for the purpose of entering the cash received and paid away each day, from which book the Collector will be enabled to make his weekly or monthly return (as the case may be) to the Secretary of the Treasury.

(M)—Is the form of an abstract of drawback of duties on goods exported from a district other than that of original importation.

In these cases export certificates are to be given conformably to the 80th section of the Collection law of 2nd March, 1799, by the Collector of the district from which the exportations are made, and the debentures are to be issued by the Collector of the district at which the duties were paid, or secured to be paid on importation.

These abstracts should be regularly recorded in a book to be prepared for the purpose.

(N)—Is the form of the weekly or monthly returns (as the case may be) of cash received and paid away, to be made to the Secretary of the Treasury.

These returns, as well as the subsequent ones to U, inclusively, should be regularly recorded in a book or books to be prepared for the purpose.

(O)—Is the form of the statement to be rendered by the Collectors, Naval Officers, and Surveyors, of their emoluments and expenditures.

This statement is required by the 2d section of the Compensation act of 2d March, 1799, and is to be verified on oath or affirmation, and transmitted annually to the Comptroller of the Treasury, within forty days after the last day of December in each year.

(P)—Is the form of the return of public property to be made at the close of each year to the Comptroller of the Treasury.

(Q)—Is the form of an account and vouchers for disbursements for the relief of sick and disabled seamen; in relation to which the Collector is referred to the acts of 16th July, 1798, and 3d May, 1802.

According to the 7th section of the last mentioned act, the Collectors are to be allowed a commission at the rate of one per cent. on the amount of those disbursements.

(R)—Is the form of an account and vouchers for disbursements in relation to light-houses.

When the two last mentioned accounts are settled at the Treasury, the Collector will be advised thereof, and in his next general quarter-yearly account of the Customs thereafter, he may charge the amount found due to him for those disbursements, but not before.

(S)—Is the form of a monthly schedule, to be made to the Secretary of the Treasury, of bonds taken for duties on merchandise imported.

(T)—Is the form of a monthly return, to be made to the Secretary of the Treasury, of debentures issued and paid during the month.

(U)—Is the form of a weekly return, to be made to the Secretary of the Treasury, of bonds put in suit, and bonds in suit paid.

(V)—I now come to the form for stating and rendering the *general* quarter-yearly account current, lettered V, and shall commence by taking up, as first in order, the items on the credit side of that account, which are to be supported by the following documents, viz:

A, B, & C.—These are the abstracts of duties arising on merchandise imported, namely—*A*, in relation to merchandise imported in American vessels; *B*, in foreign vessels paying American rates; and *C*, in foreign vessels paying foreign rates.

It is requested that of the importations in the different descriptions of vessels, separate and distinct abstracts be rendered in the manner stated.

These abstracts are to be extracted from the Impost book, but instead of one column for the articles paying specific rates of duties, as in the latter, the abstracts are to contain a separate column for each article paying

a specific duty, and these articles are to be arranged, in the abstracts, in the order in which they stand in relation to each other in the accompanying form, lettered W.

(*D*)—Is an abstract, to be rendered quarter-yearly, of the tonnage duties and light money collected, which is to be a literal copy from the Tonnage book, lettered *B*, having an appropriate heading as noted on the form of that book.

Although the same abstract is to exhibit the amount of tonnage duties as well as light money collected, yet these items are to be separately credited in the general account current.

(*E*)—Is an abstract, to be rendered quarter-yearly, of moneys collected on passports and clearances, which is to exhibit the particulars specified in the form of the Passport and Clearance book, lettered *C*, with an appropriate heading as noted in the form of that book.

(*F*)—Is an abstract, to be rendered quarter-yearly, of interest received on duty bonds not paid at maturity, the form of which is to correspond with the form of the Interest book, lettered *D*, and should have an appropriate heading as noted in the form of that book.

(*G*)—Is an abstract, to be rendered quarter-yearly, of Marine Hospital money collected, which is to exhibit the same information, precisely, as that contained in the Marine Hospital book, in which is noted the form of the heading of this abstract.

(*H*)—Is the form of the abstracts to be rendered of unclaimed merchandise sold.

For the information of the Collector on this subject, he is referred to the 56th section of the Collection law of 2d March, 1799, the regulations in which should be strictly observed by him in cases of this kind.

Before sending these abstracts to the Treasury, they should be regularly copied in a book to be procured for that purpose by the Collector.

(*J*)—Is the form of the account, to be rendered to the Treasury, of fines, penalties, and forfeitures.

A pecuniary mulct, specially defined by law, may be received as a voluntary payment from the party incurring it, without going through the forms of a suit at law for its recovery.

But the case is different with respect to goods and vessels liable to forfeiture. They must be libelled and proceeded against in the manner prescribed by law.

When a number of cases occur during a quarter, the Collector is requested to have them separately stated, in the manner set forth in the form of this account.

Before transmitting these accounts to the Treasury, the Collector should have them regularly recorded.

For the further information of the Collector on the subject of fines, penalties, and forfeitures, he is referred to the 89th, 90th and 91st sections of the Collection law of 2d March, 1799, and to the act of 3d March, 1815, further to provide for the collection of duties on imports and tonnage.

In those instances in which the provisions of the act of 3d March, 1815, differ from, or conflict with, those of the act of 1799, the former are of course to govern.

The act of 3d of March, 1815, is continued in force by the 3d section of an act of 27th April, 1816, and an act of 3d March, 1817, excepting the 6th and 8th sections thereof.

It may be proper to add that, as the act of 1815 makes no provision for a distribution, in case any fine or forfeiture be recovered in consequence of information given by an *officer of a revenue cutter*, the regulations prescribed in the 91st section of the Collection law of 2d March, 1799, are still to govern in cases of this kind.

I shall now proceed to notice the items on the debit side of the general account current, lettered V, which are to be supported by the following documents, viz:

No. 1. Being the form of the abstract, to be rendered quarter-yearly, of the payments made to inspectors, gaugers, weighers, and measurers, and the forms of the accounts and vouchers which are to be forwarded in support of these payments.

No. 2. Being the form of the abstract, to be rendered quarter-yearly, of the contingent expenses properly chargeable to the United States, which should be substantiated by the accounts and receipts of the parties, respectively, to whom the payments are made.

Disbursements for scales, weights, measures, and gauging instruments, when authorized by the Treasury, and for enrolments and licenses, when Collectors supply themselves with these documents, are proper charges against the United States; but no disbursements for clerk hire, books, stationery, fuel, office rent, office furniture, &c., which are to be defrayed by the Collectors themselves.

No. 3. Being the form of the account to be rendered of the salaries of the Collector, Naval Officer, and Surveyor, together with the forms of the accounts and receipts which the two last mentioned officers are to render to the Collector, to be forwarded by him to the Treasury.

No. 4. Being the form of the account to be rendered of the amount received for the storage of goods, and of the disbursements on account of the public store.

If the expenditures on account of the public store exceed the receipts, the difference is to be charged to the United States; but if the latter exceed the former, the difference will constitute a credit to the United States.

No. 5. Being a form of the abstract to be rendered of disbursements on account of the Revenue boat, together with the form of a pay roll of the boatmen, and an account and receipt for articles furnished for the use of the boat.

No. 6. Being the form of the abstracts to be rendered of debentures paid which had been issued on the exportation of foreign merchandise for benefit of drawback.

On payment of these debentures, they should be surrendered to the Collector, who should take duplicate receipts from the holders thereof—one to be endorsed on the debentures, the other to be taken on a separate piece of paper, which latter should be filed in the office of the Collector.

Upon these proceedings being had, the debentures should be cancelled, by having a hole punched through the signatures of the Collector and Naval Officer, and in that state be retained by the Collector until the end of a quarter, when they should be forwarded to the Treasury, with the abstracts to which they relate, as vouchers for the payments.

These abstracts the Collector should have regularly recorded in a book to be prepared for the purpose.

No. 7. Being the form of the abstracts of debentures paid in the case of domestic distilled spirits and refined sugar exported for benefit of drawback, the proceedings in which are to be in all respects similar to those in the case of depentures paid for a drawback of duties on foreign merchandise exported.

No. 8. Being the form of the abstracts to be rendered of the bounty paid on pickled fish exported, and of the duplicate receipts to be taken from the party; one set of which is to accompany the abstracts, the other is to be filed in the Collector's office. These abstracts should also be regularly recorded in a book to be prepared for that purpose.

According to the 2d section of the act of 29th July, 1813, the bounty, or allowance on pickled fish exported, is in no case to be paid before the expiration of six months from the date of the exportation bond, and not then unless the requisite proofs of the landing abroad shall be produced.

It is the opinion of the Treasury that if the proofs of landing abroad be not presented to the Collector within the time prescribed by law, the exporter forfeits his right to the bounty, unless further time to produce those proofs shall have been previously applied for *to*, and allowed *by*, the Comptroller of the Treasury.

No. 9. Being the form of the abstracts to be rendered of allowances paid to the owners or agents of vessels employed in the Bank and other Cod fisheries; together with the forms of the certificates, oaths, and receipts which are to accompany the abstracts.

To authorize the payment of any allowance to the owner or agent of a boat or vessel of more than five, and less than twenty tons burthen, the act of 29th July, 1813, requires that the following documents shall be produced, viz:

a. An account from the owner of the vessel, or his agent, shewing that there have been landed therefrom, during the preceding fishing season, (which is accounted to be from the last day of February to the last day of November in each year,) at least twelve quintals of fish, when dried and cured, fit for exportation, and according to the weight thereof at the time of delivery, when actually sold, for each ton of the admeasurement of such boat or vessel.

b. The original adjustment and settlement of the fare or fares among the owners and fishermen.

c. A written account of the length, breadth, and depth of each boat or vessel, and the time she was actually employed in the fishery in the preceding fishing season.

d. An affidavit or affirmation of the owner or his agent, to the truth of the several documents before mentioned, which must be made before the Collector of the district.

And in the case of vessels of twenty tons and upwards, the following documents are indispensable, viz:

e. Original agreements, made previous to the fishing voyage or voyages of the ship or vessel, between the master or skipper thereof, and every fisherman employed therein, not an apprentice or servant of the master, skipper, or owner; which agreements must be endorsed or countersigned by the owner of the vessel, or his agent, and must express whether the same is to continue for one voyage, or for the season; and also stipulate that the fish, or the proceeds of such fishing voyage or voyages, which may appertain to the fishermen, shall be divided among them in proportion to the quantities or number of said fish which each fisherman shall have respectively caught.

f. A certificate, subscribed by the owner or agent of such ship or vessel, therein mentioning the particular days on which such vessel sailed and returned on the several voyages or fares made in the preceding fishing season.

g. An affidavit or affirmation of the owner, agent, or his legal representative, to the truth of the original agreements with the fishermen, and to the certificate before mentioned, which shall be produced.

It is not considered necessary that the original adjustment or settlement of the fare or fares among the owners and fishermen, in the case of boats or vessels of five and less than 20 tons burthen; or that the original agreements, in the case of vessels of 20 tons and upwards, should be forwarded to the Treasury.

The Collectors, however, should make a critical examination of these documents, and if found not to be strictly conformable to law, payment of the bounty or allowance should be withheld.

The act of 3d March, 1819, fixes the different rates of allowances to be made, and the times the vessels shall be actually employed in the Cod fisheries, to be entitled to the allowance; and directs that in no case is the allowance on any one vessel, for one season, to exceed three hundred and sixty dollars.

According to the 3d section of the Navigation act of 1st March, 1817, the bounties and allowances are to be paid only on boats or vessels, the officers and at least three-fourths of the crew of which shall be proved, to the satisfaction of the Collector of the district where such boat or vessel shall belong, to be citizens of the United States, or persons not the subjects of any foreign prince or State.

Fishing vessels, to be entitled to the bounty on their tonnage, must cure their fish in such manner as will exclude them from any allowance or bounty on exportation.

A fishing vessel having permission, under the 21st section of the act for enrolling and licensing vessels, passed the 18th February, 1793, *to touch and trade* at a foreign port, if she avail herself of that privilege, is not considered to be entitled to the bounty.

No. 10. Being the form of an abstract and receipt for duties on merchandise refunded.

No. 11. Being the form of an abstract and receipt for tonnage duties and light money refunded.

This completes the whole of the forms on the subject of imposts and tonnage.

It is now proper to draw the attention of the Collectors to the duties enjoined on them by the act for registering and recording vessels, passed the 31st December, 1792, and the act for enrolling and licensing vessels, passed the 18th February, 1793, general instructions and explanations in relation to which, having been communicated in a circular from this Department, under date of the 28th December, 1793, together with the requisite forms, a copy of the circular is forwarded herewith, for the information and government of the Collectors, as also copies of the circular instructions from this Department on revenue subjects, commencing with the 22d March, 1817.

Of the circulars anterior to that time, with the exception of the one under date of the 28th December, 1793, before referred to, no copies now remain on hand, other than one copy of each for the use of the Department—otherwise they would also be forwarded.

Additional regulations on the subject of registering and enrolling and licensing vessels, having been made by several acts passed subsequently to those heretofore alluded to, it may be advisable to refer to such acts particularly. They are the acts of 2d March and 27th June, 1797, 2d March, 1803, 25th February and 27th March, 1804, 12th March, 1812, (which relates, exclusively, to enrolling and licensing steamboats,) and 3d March, 1813.

On the subject of the terms of credit to be allowed, according to the existing laws, on goods, wares, and merchandise imported, the Collectors are referred to the accompanying circular from this Department, dated the 14th April, pages 97 and 98.

I also transmit herewith a copy of the tariff, as established by the act of 27th April, 1816.

The alterations made in that tariff, by acts subsequently passed, are noticed in the accompanying circulars.

The Register of the Treasury will furnish the Collectors with the forms of the returns to be made to his office, in conformity with the provisions of the act of 10th February, 1820, for obtaining accurate statements of the foreign commerce of the United States; as also with the blank registers which may be required for vessels.

Anxious to afford the Collectors every facility in the performance of their official duties, I have endeavored to explain those duties, and the nature of the accompanying forms, as satisfactorily as possible.

Should the Collectors, nevertheless, experience difficulties on any particular subject, it is requested that they will freely state the same to this Department, and thereupon further instructions shall be given.

Respectfully,

JOS. ANDERSON, *Comptroller.*

[*The forms of books, &c., from* A *to* U *inclusive, which next come in order in the original, being here omitted for reasons stated in the paragraph at the head of No. II, the form of account current* V *comes immediately on the next page, followed by the vouchers of its items, as indicated in said paragraph. One particular modification of the abstracts A, B, and C, stated in the original to have been given in a form, lettered* W, *to express the items of* specific rates of duty, *was not given in the original, as alleged, perhaps because it could easily be supplied from the description.*]

(V.)

Dr. *The United States, their general account of the Customs, in account current with A. B., Collector for the district of ——, in the State of ——, commencing on the —— day of ——, and ending the day —— of ——.* *Cr.*

1821.		No. of voucher.	Dolls. Cts.	1821.		Lettered.	Dols. Cts.
June 30	To am't of payments made to inspectors, gaugers, weighers, and measurers, as per abstract and vouchers herewith	1	413 54	A June 30	By balance due the United States on settlement of account to this day	-	10,000
	" amount of contingent expenses, as per do.	2	110		" amount of duties on goods, wares, and merchandise imported this quarter in American vessels, as per abstract herewith	*A*	8,968
	" amount of salaries of the Collector, Naval officer, and Surveyor, as per account and vouchers herewith	3	175		" ditto ditto in Foreign vessels, placed on an equality with the vessels of the United States by treaty stipulations or special acts of Congress, as per abstract	*B*	7,553 18
	" balance of store account, as per do.	4	20		" ditto ditto in Foreign vessels paying foreign rates, as per abstract	*C*	5,093
	" amount of disbursements for the revenue boat, as per abstract and vouchers herewith	5	231 25		" amount of duties on tonnage of vessels, as per abstract	*D*	287 60
	" amount of debentures paid on the exportation of foreign merchandise, as per do.	6	125		" amount of light money collected, as included in abstract	"	200
	" am't of debentures paid on the exportation of distilled spirits and refined sugar, as per do.	7	95 84		" amount of duties, passports, and clearances, as per abstract	*E*	22
	" am't of bounty paid on pickled fish exported, as per do.	8	100		" amount of interest received on custom-house bonds, as per abstract	*F*	20 59
	" amount of allowances paid to fishing vessels, as per do.	9	276 46		" amount of marine hospital money collected, as per abstract, viz: $35 95 deduct commission - 71	*G*	35 24
	" amount of duties on merchandise refunded, as per do.	10	60		" amount of nett proceeds of unclaimed merchandise sold pursuant to law, as per abstract	*H*	1,189 10
	" amount of tonnage duties and light money refunded, as per do.	11	288		" balance of account of fines, penalties, and forfeitures	*J*	404 18
	" amount of lighthouse disbursements in the quarter ending the ——, as per account adjusted at the Treasury	-	341 97*				
	" amount of disbursements on account of marine hospital, in the quarter ending the ——, as per do.	-	35 85*				
	" amount of moneys deposited in the bank of ——, to the credit of the Treasurer of the United States, as per the cashier's duplicate receipts forwarded to the Treasury	-	7,500				
			9,772 91				
	" amount of commission at two per cent. on (*a*) $8367 92	-	167 35				
	" balance carried to new account, consisting of the following particulars, viz:						
	Bonds uncollected $23,488 58						
	Cash on hand 344 05						
		-	23,832 63				
			$33,772 89				$33,772 89

COLLECTOR'S OFFICE, *District of* ——, *July* 1, 1821. A. B., *Collector.*

*These charges are not to be made in the accounts of the customs until the accounts of the disbursements, which are to be separately and distinctly stated, shall have been settled at the Treasury, and the Collector advised thereof.

(*a*) [This refers to the *authorized* mood of ascertaining this sum, and the principles by which it is to be governed.]

Reasons for excluding the above mentioned sums in ascertaining the amount on which commission is to be calculated.

G. Because the Collector does not credit the whole amount of hospital money collected, but an amount short by his commission. Consequently, as the hospital money collected is included in the amount of moneys paid into the Treasury and accounted for, if commission were allowed on the whole amount of moneys paid in and accounted for, the Collector would be twice allowed commission on hospital money collected.

H. Because the law directs that the duties and *all charges* shall be retained out of the proceeds of sales. Consequently, if the Collector's commission be a proper charge, it must be against the owner of the goods for whose benefit the proceedings are had, and not against the United States. The commission, therefore, is to be deducted, with the other charges, from the gross amount of sales.

10 and 11. Because, if they were not excluded, the Collector would be allowed commission on a sum greater than the amount of duties actually collected.

NOTE.—When the disbursements exceed the receipts, in which case there will be a balance due to the Collector, he is not to charge commission, according to the above rule, on the whole amount of disbursements, but is to charge simple commission only on the amount of moneys collected by him, and for which he is accountable to the United States.

(*A.*)

Abstract of Duties on goods, wares, and merchandise, imported into the District of ———, in vessels of the United States, in the quarter ending the ——— day of ———.

Date of importation.	Denomination and name of vessel.	Master's name.	Whence imported.	No. of manifest.	Value of goods paying ad valorem duties.					Almonds, 3 cents.	Cheese, 9 cents.	Gunpowder, 8 cents.	Amount of the different duties.						Total amount of duties.
					7½ p. c.	15 p. c.	20 p. c.	25 p. c.	30 p. c.				Ad valorem. 7½ p. c.	15 p. c.	20 p. c.	25 p. c.	30 p. c.	On specific articles.	
					DOLLARS.					POUNDS.			DOLLARS.						
1821.					per ct.	per ct.	per ct.	per ct.	per ct.				per ct.	per ct.	p. c.	per ct.	per ct.	p. c.	per ct.
May 1	Ship Constitution,	T. Lang,	London,	1	20,000	12,000	4,000	6,000	10,000	10,000	400	400	15,000	1,800	800	1,500	3,000	368	8,968

COLLECTOR'S OFFICE, *District of* ———, July 1, 1821. A. B., *Collector.*

DISTRICT OF ———, *Naval Office*, July 1, 1821.

I certify, that I have examined the above abstract of duties with the books of this office, and the original entry of each vessel in my possession, and find the same to agree in all its parts, and that the sum of eight thousand nine hundred and sixty-eight dollars is the total amount of duties arising on the merchandise therein mentioned, for the quarter ending the ——— day of ———.

C. D., *Naval Officer.*

(*B.*)

Abstract of Duties on goods, wares, and merchandise, imported into the District of ———, in Foreign vessels paying American rates, in the quarter ending the ——— day of ———.

Date of importation.	Denomination and name of vessel.	Master's name.	Whence imported.	No. of manifest.	Value of goods paying ad valorem duties.				
					7½ per cent.	15 per cent.	20 per cent.	25 per cent.	30 per cent.
					DOLLARS.				
1821.									
May 2,	Ship Regent, -	Simon Knight, -	Liverpool, - -	2	6,000	–	4,000	–	10,000
" 3,	Ship James, -	John Kurtz, -	Hamburg, - -	3	–	5,000	–	–	–
					6,000	5,000	4,000	–	10,000

(*B.*)—*Continued.*

Glue, 5 cents.	Cordage.	IRON.				AMOUNT OF THE DIFFERENT DUTIES.						Total amount of duties.
	Twine, 4 cents.	Nails, 4 cents.	Anchors, 2 cents.	Castings, 75 cents.	Sheet, iron, 250 cts.	Ad valorem. 7½ per ct.	15per ct.	20 per ct.	25 p. c.	30 per cent.	On specific articles.	
	POUNDS.			CWT.		DOLLARS.						
1,000	–	–	–	–	–	450	–	800	–	3,000	50 00	4,300 00
–	190	10,000	97,654	90	30	–	750	–	–	–	2,503 18	3,253 18
1,000	190	10,000	97,654	90	30	450	750	800	–	3,000	2,553 18	7,553 18

COLLECTOR'S OFFICE, *District of* ———, July 1, 1821. A. B., *Collector.*

DISTRICT OF ———, *Naval Office*, July 1, 1821.

I certify, that I have examined the above abstract of duties with the books of this office, and the original entry of each vessel in my possession, and find the same to agree in all its parts, and that the sum of seven thousand five hundred and fifty-three dollars and eighteen cents is the total amount of duties arising on the merchandise therein mentioned, for the quarter ending the ——— day of ———.

C. D., *Naval Officer.*

(*C.*)

Abstract of duties on goods, wares, and merchandise imported into the district of ———, in vessels of the United States paying Foreign rates, in the quarter ending the ——— day of ———.

Date of importation.	Denomination and name of vessel.	Master's name.	Whence imported.	Number of manifest.	Value of goods paying ad valorem duties.					Currants.	Playing cards.	Amount of the different duties.						Total amount of duties.
												AD VALOREM.					On specific articles.	
					pr ct. 8¼	pr ct. 16½	pr ct. 22	pr ct. 27½	pr ct. 33	33 cts.	33 cts.	pr ct. 8¼	pr ct. 16½	pr ct. 22	pr ct. 27½	pr ct. 33		
					DOLLARS.					LBS.	PACKS.	DOLLARS.						
1821. May 4	Brig Adelaide	F. Fouquet	Bourdeaux	4	6,000	. .	5,000	. .	6,000	6,000	5,000	495	. .	1,100	. .	1,650	1,848	5,093

COLLECTOR'S OFFICE, *District of* ———, *July* 1, 1821. A. B., *Collector.*

DISTRICT OF ———, *Naval office, July* 1, 1821.

I certify, that I have examined the above abstract of duties with the books of this office, and the original entry of each vessel in my possession, and find the same to agree in all its parts, and that the sum of five thousand and ninety-three dollars is the total amount of duties arising on the merchandise therein mentioned, for the quarter ending the ——— day of ———.

C. D., *Naval Officer.*

(*D.*)

Abstract of duties arising on the tonnage of ships or vessels entered in the district of ———, in the State of ———, in the quarter ending the ——— day of ———; also of Light money collected on Foreign vessels during said quarter.

Date of entry.	Denomination and name of vessel.	Master's name.	FROM WHENCE CLEARED.		Nation to which vessel belonging.	VESSELS NOT OF THE UNITED STATES.						
			Port.	Where situated.		At 200 cents per ton.	At 50 cents per ton.	At 6 cents per ton.	Recorded vessels at 200 cents per ton.	Recorded vessels at 50 cents per ton.	Duties on tonnage.	Light money.
						Tons & 95ths.					Dollars.	
May 1	Ship Constitution	T. Lang -	London -	England -	United States	-	-	-	-	-	-	-
" 2	Do. Regent -	S. Knight	Liverpool	Do. -	British -	-	-	350	-	-	21	-
" 3	Do. Janus -	J. Kurtz	Hamburg	Germany	Hanseatic city of Bremen -	-	-	340	-	-	24	-
" 4	Brig Adelaide -	F. Foquet	Bourdeaux	France -	Spanish -	-	400	-	-	-	200	200
" 5	Schooner Jane -	T. Tyler	Boston -	U. States	United States	-	-	-	-	-	-	-
June 1	Sloop Tom -	J. Haw -	Do. -	Do. -	Do. -	-	-	-	-	-	-	-
" 20	Schooner Fly -	J. Eagle -	Do. -	Do. -	Do. -	-	-	-	-	-	-	-
							400	750	-	-	245	200

(*D.*)—Continued.

VESSELS OF THE UNITED STATES.									
REGISTERED.				ENROLLED AND LICENSED.				Duties on tonnage.	Remarks.
In foreign trade.		In coasting trade.		Coasting trade.		Fisheries.			
At 50 cents per ton.	At 6 cents per ton.	At 50 cents per ton.	At 6 cents per ton.	At 50 cents per ton per annum.	At 6 cents per ton per annum.	At 50 cents per ton per annum.	At 6 cents per ton per annum.		
Tons & 95ths.								Dollars.	
- -	400	- -	- -	- -	- -	- -	- -	24	
- -	- -	- -	- -	- -	100	- -	- -	6	
- -	- -	- -	- -	- -	- -	- -	90	5 10	
- -	- -	- -	- -	- -	120	- -	- -	7 20	
- -	400	- -	- -	- -	220	- -	90	42 60	

On each quarter-yearly abstract the following certificate and recapitulatory statement should be endorsed, viz:

DISTRICT OF ———, *Naval office, July* 1, 1821.

This is to certify, that I have compared the above abstract of duties, and the entry of each vessel, with the books of this office, and find the same to be correct in all its parts, and that the sum of four hundred and eighty-seven dollars and sixty cents is the whole amount of tonnage duties and light money collected in the district in the quarter ending the ——— day of ———. C. D., *Naval officer.*

Recapitulation.

	Tons.	95ths.	Dols.	Cts.
Vessels not of the United States, at - - - - - - - 200 cents per ton				
Ditto ditto " - - - - - - - 50 " "	400	-	200	
Ditto ditto " - - - - - - - 6 " "	750	-	45	
Ditto Recorded " - - - - - - - 200 " "				
Ditto ditto " - - - - - - - 30 " "				
Vessels of the United States registered in foreign trade - - - - - 50 " "				
Ditto ditto " " " - - - - - 6 " "	400	-	24	
Ditto ditto " in coasting trade - - - - - 50 " "				
Ditto ditto " " " - - - - - 6 " "				
Ditto Licensed for coasting trade - - - - - - 50 " "				
Ditto ditto " " - - - - - - 6 " "	220	-	13	20
Ditto ditto for fishing - - - - - - - 50 " "				
Ditto ditto ditto - - - - - - - 6 " "	90	-	5	40
	1,860	-	287	60
Add amount of light money - -	-	-	200	
	Total	-	$487	60

COLLECTOR'S OFFICE, *District of* ———, *July* 1, 1821. A. B., *Collector.*

(*E.*)

Abstract of duties arising on passports and clearances, in the district of ———, in the quarter ending the ——— day of ———.

Date of passports and clearances.	No. of passports.	Denomination of vessels.	Ship or Vessel's name.	Number of tons.	Master's name.	Number of men.	Port of destination.	Port from whence cleared.	Amount of passports.	Amount of clearances, whether paid on clearance or entrance.		Total amount.
										On clearance.	On entrance.	
1821.												
June 15	No. 1	Ship	Ajax	200	Wm. Colfax	10	Bilboa	– –	10 –	4 –	– –	14
16	No. 2	Brigant	Minerva	178	John Stiles	11	London	– –	– –	4 –	– –	4
17	No. 3	Sloop	Juno.	100	Thos. Jones	7	–	Dublin	– –	– –	4 –	4
												$22

COLLECTOR'S OFFICE, *District of* ———, *July* 1, 1821. A. B., *Collector.*

DISTRICT OF ———, *Naval office, July* 1, 1821.

This is to certify, that I have compared the above abstract of duties arising on passports and clearances, with the books of this office, and find the same to be correct in all its parts, and that the sum of twenty-two dollars is the whole amount of such duties received in this district in the quarter ending the ——— day of ———. C. D., *Naval officer.*

(*F.*)

Abstract of interest received on duty bonds by A. B., Collector of the Customs for the district of ———, in the quarter ending the ——— day of ———.

NAMES OF OBLIGORS.		Date of bond.	When payable.	When paid.	Amount of bond.	Time for which interest has accrued and been rec'd.			Amount of interest received.	REMARKS.
Principals.	Sureties.				Dolls. Cts.	Years.	Mos.	Days.	Dolls. Cts.	
John Flemming	A. B. & C. D.	Apr. 1, 1819	Apr. 1, 1820	June 20, 1821	2 00	1	2	19	14 62*	
Alexander Lee	E. F. & G. H.	July 1, 1820	Mar. 1, 1821	June 30, 1821	3 00	–	3	29	5 93	
									$20 55	

**Rule of calculation.*

If 365 days give $12, the interest for a year on $2 00, what will 19 days give? Answer	$0 62
Add one year's interest	12 00
Do. two months' do.	2 00
Interest as above stated	$14 62

COLLECTOR'S OFFICE, *District of* ———, *July* 1, 1821. A. B., *Collector.*

DISTRICT OF ———, *Naval office, July* 1, 1821.

This is to certify, that I have compared the above abstract of interest received, with the books kept in this office, and find the same to be correct in all its parts, and that the sum of twenty dollars and fifty-five cents is the whole amount of interest received in the quarter ending the ——— day of ———, on duty bonds not paid at maturity. C. D., *Naval officer.*

(G.)

Abstract of Moneys received from masters and owners of vessels of the United States, pursuant to the acts of Congress of 16th July, 1798, and 3d May, 1802, entitled "an act for the relief of sick and disabled seamen," by A. B., Collector of the Customs for the District of ——, in the State of ——, in the quarter ending the —— day of ——.

Time of arrival.	Denomination and name of vessel.	Master or owner's name.	No. of seamen, and aggregate time for which the whole were employ'd.			No. of foreign seamen, and aggregate time of their continuance in the hospital.		AMOUNT RECEIVED FROM THE MASTER OR OWNER.			
			Number.	Aggregate time.		Number of seamen.	Aggregate time.	Of each registered vessel.	Of each coasting vessel.	Of each foreign vessel.	Total amount received.
				Months.	Days.		Days.				
1821,											
May 1,	Ship Constitution,	Thos. Lang,	6	16	15	–	–	$3 30	–	–	$3 30
" 2,	Sloop Betsy, -	D. Cowell,	2	18	–	–	–	–	$3 60	–	3 60
" 4,	Ship Amazon, -	J. Delahue,	12	89	–	–	–	17 80	–	–	17 80
" 5,	Ship Ranger, -	Edw. Ward,	–	–	–	3	15	–	–	$11 25	11 25
			20	123	15	3	15	$21 10	$3 60	$11 25	$35 95
										Deduct commission on $35 95, at 2* per cent., -	71
										Nett sum carried to the credit of the United States,	$35 24

COLLECTOR'S OFFICE, *District of* ——, *July* 1, 1821. A. B., *Collector.*

*According to the 6th section of the act approved the 3d of May, 1802, the rate of commission is to be the same as on other moneys collected. Whatever commission, therefore, a Collector is entitled to by law, on moneys arising from imposts and tonnage, he is to charge on the amount of hospital money collected.

FORM OF MASTER'S RETURN TO BE MADE TO THE COLLECTOR.

Return of seamen on board the ship called the Constitution, Thomas Lang, master, (or owner, as the case may be,) showing also their names, the times for which they were respectively employed, and the sums retained out of the wages of each.

Time of arrival.	Whole number employed.	Names of seamen, and times for which they have been respectively employed.			Sums retained out of seamen's wages, to be paid over to the Collector.
		NAMES.	TIME EMPLOYED.		
			Months.	Days.	
1821.					
May 1,	6	James Long, - - - - -	2	–	$0 40
		Philip Albright, - - - - -	3	–	60
		George Little, - - - - -	3	–	60
		Jack Thompson, - - - - -	3	–	60
		Andrew Hines, - - - - -	3	–	60
		Thomas Williams, - - - - -	2	15	50
			16	15	$3 30

May 1, 1821. THOMAS LANG, *Master.*

(*H.*)

Abstract of unclaimed merchandise sold at public auction in the District of ———, in the quarter ending the ——— day of ———.

Date of arrival.	Where from.	Denomination and name of vessel.	Master's name.	No. of sales.	Marks and numbers.	Packages and contents.	No. manifest.	To whom consigned.	Goods paying specific duties.	Appraised value of goods paying ad valorem duties.				
									Quantity.	7½ p. c.	15 p. c.	20 p. c.	25 p. c.	30 p. c.
1820.														
July 15,	Havre,	Brig Tybee,	J. Barker.	1	J. B. 1 a 2,	1 cask claret,	4	A. B.	56 galls. at 25 c. p. gal.	–	–	–	–	–
						1 box cont'g a carriage,	–	–	–	–	–	–	–	$400
" 29,	London,	Ship Edward,	A. Talbot,	2	C. A. 3 a 6,	3 b's almonds,	7	C. D.	100 lbs. at 3 cts. per lb.	–	–	–	–	–
						1 box silver watches,	–	–	–	$600	–	–	–	–
" 30,	Bordeaux,	Brig Pacific,	G. Peck,	3	N. O. 5,	1 box pins,	8	E. F.	–	–	–	$500	–	–
										$600	–	$500	–	$400

(*H.*)—*Continued.*

Amount of the different duties.						Total amount of duties.	Gross amount of sales.	Auctioneer's charges for commission, &c.	Other costs and charges.				Total amount of duty, costs, and charges.	Nett proceeds paid into the Treasury.
Ad valorem:					On specific articles.				Advertising.	Storage, &c.	Freight.	Commission.		
7½ p. c.	15 p. c.	20 p. c.	25 p. c.	50 p. c.										
–	–	–	–	–	$14	$134	$112	$6 00	$1 00	$2 00	$2 00	$3 00	$28 00	$331 00
–	–	–	–	$120	–		400	20 00	1 00	3 00	4 00	5 00	153 00	
–	–	–	–	–	3	48	25	90	50	25	50	25	5 40	536 60
$45	–	–	–	–	–		600	25 00	2 00	2 00	3 00	6 00	83	
–	–	$100	–	–	–	100	450	20 00	1 00	2 00	1 00	4 50	128 50	321 50
$45	–	$100	–	$120	$17	$282	$1,587	$71 90	$5 50	$9 25	$10 50	$18 75	$397 90	$1,189 10

Recapitulation of Duties credited in the Abstract of Duties, for the quarter ending the ——— day of ———, viz:

$600, at 7½ per cent., - - - - -	$45 00
500, at 20 " - - - - -	100 00
400, at 30 " - - - - -	120 00
56 gallons claret, at 25 cents per gallon, - -	14 00
10 pounds of almonds, at 3 cents per pound, -	3 00
	$282 00

COLLECTOR'S OFFICE, *District of* ———, July 1, 1821.

A. B., *Collector.*

(J.)

Account of Fines, Penalties, and Forfeitures, received and distributed by A. B., Collector for the District of ———, in the quarter ending the ——— day of ———, in the following cases, viz:

DR. CR.

The United States vs. One Trunk of Silks, the property of (or consigned to) A. B., decreed forfeited ——— term, 1821.

	No. of voucher.	Dols. cts.	Dols. cts.			Dols. cts.
To cash paid costs and charges of suit and sales, as per bills herewith, allowed and taxed by court	1 a 4	–	47 26	By gross amount of sales, as per Marshal's account of sales herewith, marked	A.	851 72
A. B. Collector's proportion	–	50 28				
C. D. Naval officer's proportion, as per his receipt	5	50 28				
E. F. Surveyor's proportion, as per his receipt	6	50 28				
G. H. Informant's, including additional 25 per ct., as per his receipt	7	251 39*				
United States' proportion, carried to their credit in general acc't current	–	402 23				
			804 46			
			851 72			851 72

The United States vs. six barrels of Sugar, one bag of Coffee, and two boxes of Prunes, the property of (or consigned to) C. D., decreed forfeited ——— term, 1821.

To cash paid costs and charges of suit and sales, as per bills herewith, allowed and taxed by court	8 a 12	–	51 52	By gross amount of sales, as per Marshal's account of sales herewith, marked	B.	106 95
A. B. Collector's proportion	–	6 68				
C. D. Naval officer's proportion, as per his receipt	13	6 69				
E. F. Surveyor's proportion, as per his receipt	14	6 69				
J. K. Informant's, including additional 25 per ct., as per his receipt	15	33 42*				
United States' proportion	–	1 95	(a) 55 43			
			106 95			106 95
				SUMMARY STATEMENT.		
				U. States' proportion in the case of A.	–	402 23
				Do. do. do. B.	–	1 95
				Total,	–	404 18

* Distributions made conformably to the provisions of the 5th section of the act of 3d of March, 1815, further to provide for the collection of duties on Imposts and Tonnage.

(a) In this case the value of the property seized, condemned, and sold, being less than $250, the whole of the costs, agreeably to the provisions of the 5th section of the act alluded to, are to be taken out of the United States moiety, that being sufficient for that purpose; when, in such case, such moiety is not sufficient to pay the costs, the other parties interested in the forfeiture are to pay the balance, and not the United States.

Note.—In all cases the taxable costs and charges are to be supported by bills regularly allowed and taxed by court. If any of the charges of the marshal, &c., which are not taxable by court, should appear to you to be unauthorized or excessive, they are, of course, to be rejected or reduced, as the case may be. It is also to be observed, that the marshal's account of sales should specify the articles sold, to whom sold, quantity, prices obtained, &c., and should be accompanied, in each case, by a copy of the decree of court, certified by the clerk.

No. 1.

Abstract of payments made to Inspectors, Gaugers, Weighers, and Measurers, by A. B., Collector of the Customs for the District of ———, in the quarter ending the —— day of ———.

1821.		No. of Voucher.	Dollars.	Cents.
June 30,	To G. B. R., Inspector, as per his account and receipt herewith, - - -	1	60	
" "	" A. B., Gauger, do. do. do. - - -	2	8	70
" "	" A. B., Weigher, do. do. do. - - -	3	50	34
" "	" G. H., Measurer, do. do. do. - - -	4	139	21
" "	" N. O., Inspector of the Revenue, do. do. - - -	5	155	29
			413	54

COLLECTOR'S OFFICE, *District of* ———, July 1, 1821. A. B., *Collector.*

No. 1.—*Form of an Inspector's account.*

The United States, To G. B. R., Inspector, Dr.

1821.		
May 1,	For attendance on board the Constitution, from the 1st to the 12th of May, both days inclusive, being 13 days, at $3 per day, - - - - - - - - - - - - -	$39 00
June 3,	Ditto, on board the brig Brutus, from the 3d to the 9th of June, both days inclusive, being 7 days, at $3 per day, -	21 00
		$60 00

SURVEYOR'S OFFICE, *June* 30, 1821.

I certify that the services above stated have been performed by G. B. R., an Inspector of the Customs. L. M., *Surveyor.*

Received, on the —— day of ———, from A. B., Collector of the Customs for the District of ———, the sum of sixty dollars, for my services as Inspector of the Customs for the quarter ending the —— day of ———, and for which I have signed duplicate receipts.

$60 00 G. B. R., *Inspector.*

No. 2.—*Form of Gauger's account.*

The United States, Dr. To. A. B., Gauger at the port of ———.

1821.	INWARDS. To gauging casks, and ascertaining the contents of cases, &c., of liquors imported in, and landed out of, the following vessels, viz:	No. of Manifest.	Gauged. Galls.	Leakage. Galls.	Net. Galls.	Rate of pay't per cask, case, or doz. Cents.	Amount. Dolls.	Cts.
April 9,	Brig Martha, Smith, from Martinico— - - - - -	4						
" "	10 hhds. rum, 1st proof, - - - - - -	–	1,150	23	1,127	12	1	20
" "	5 " " 3d " - - - - - -	–	450	9	441	–	–	60
" "	20 " molasses, - - - - - - -	–	1,850	37	1,813	–	2	40
" "	20 cases cordial, 1st proof, - - - - -	–	62	1	61	4½	–	90
" 12,	Ship Union, Holmes, from Bordeaux— - - - -	8						
" "	40 cases of claret, - - - - - - -	–	100	2	98	4½	1	80
" "	8 pipes Madeira Wine, 1st quality, - - - - -	–	800	16	784	12	–	96
	OUTWARDS. To gauging casks, and ascertaining the contents of cases, &c., of liquors for exportation per the following vessels, viz:							
April 10,	Schooner Virginia, for the West Indies— - - - -							
" "	7 hhds. claret, - - - - - - -	–	396	8	388	12	–	84
							$8	70

PORT OF ———, *June* 30, 1821.

I certify that the above account is just. C. D., *Surveyor.*

DISTRICT OF ———, *June* 30, 1821.

Received payment of the above eight dollars and seventy cents from E. F., Collector of the Customs, and for which I have signed duplicate receipts. A. B., *Gauger.*

No. 3.—*Form of Weigher's account.*

The United States, Dr. To A. B., Weigher, Port of ———.

	INWARDS.	No. of Manifest.	Gross Weight. Cwts.	Qrs	Lbs.	or Pounds.	Drafts. Lbs.	Remainder, after deducting drafts. Pounds.	Tare. Lbs.	Net. Pounds.	Deductions for damage.
1821,	To weighing out of the following vessels, viz:										
June 4,	Schooner Patriot, Butler, from Aquin—	21									
" "	1,029 bags coffee,	–	980	0	5	109,765	978	108,787	2,175	106,612	
" "	8 " indigo,	–	8	2	22	974	10	964	29	935	
" 22,	Brig Isabella, White, from Jeremie—	24									
" "	1,058 bags coffee,	–	1,015	1	8	113,716	1,011	112,705	2,254	110,451	13,592
" "	276 " cocoa,	–	227	2	21	25,501	226	25,275	252	25,023	559
" "	2 barrels white sugar,	–	3	3	25	445	3	442	53	389	
" "	7 " brown "	–	15	1	23	1,731	20	1,711	205	1,506	
	OUTWARDS.										
	To weighing for exportation, per the following vessels, viz:										
June 7,	Ship Margaret, Elder, for Amsterdam—										
" "	26 bales cotton,	–	20	1	12	2,280	20	2,260	45	2,215	
" "	323 bags coffee,	–	245	1	6	27,474	244	27,230	544	26,686	
		–	2,516	3	10	281,886, at 2* cents per 112, is $50 34.					

*This is to be varied for the different ports, agreeably to the act of 2d of March, 1799; and to the rate thus ascertained is to be added 50 per cent., as authorized by the act of 26th of April, 1816.

PORT OF ———, *June* 30, 1821.

I certify that the above account is just. C. D., *Surveyor.*

DISTRICT OF ———, *June* 30, 1821.

Received payment of the above fifty dollars and thirty-four cents from E. F., Collector of the Customs, and for which I have signed duplicate receipts. A. B., *Weigher.*

No. 4.—*Form of Measurer's account.*

The United States, Dr. To G. H., Measurer, port of ———.

	INWARDS.	No. of manifest.	SALT. Measured bushels.	Average weight per bushel.	Bushels of 56 pounds.	COAL. Number of bushels.
1821.	To measuring out of the following vessels, viz:					
April 9	Ship Aberdeen, Morgan, from the Isle of May	5	1,962	75 lbs.	2,628	
May 13	" Margaret, Eldred, " Liverpool	16	-	- - -	- -	754
21	" Vassel, Adams, " Limington	18	-	- - -	- -	346
June 14	Brig Shannon, Curwin, " Liverpool	23	3,300	57 lbs.	3,359	
	OUTWARDS.				5,987	1,100
	To measuring for exportation per the following vessels, viz:					
June 26	Ship Orozimbo, Brewster, for Montevideo	-	6,618	73	8,627	
28	" Maria, Miln, for ditto.	-	1,962	75	2,628	
					11,255	

Recapitulation.

Salt imported	5,987	bushels,	
Do. exported	11,255	do.	
	17,242	do. at 75 cents per hundred bushels	$129 31
Coal imported	1,100	do. at 90 cents per do.	9 90
			$139 21

PORT OF ———, *30th June*, 1821.

I hereby certify that the above account is just. C. D., *Surveyor.*

DISTRICT OF ———, *30th June*, 1821.

Received payment of the above one hundred and thirty-nine dollars and twenty-one cents, from *E. F.*, Collector of the Customs, and for which I have signed duplicate receipts. G. H., *Measurer.*

No. 5.—Form of an Inspector of the Revenue's account.

The United States, Dr. To N. O., Inspector of the Revenue of the port of ———.

	To issuing certificates to accompany spirits, wines, and teas, imported in the following vessels, viz:	NUMBER OF CERTIFICATES ISSUED.									
			SPIRITS.			WINES.			TEAS.		
		No. of manifest.	General certificates.	Particular certificates.	Total certificates for spirits.	General certificates.	Particular certificates.	Total certificates for wines.	General certificates.	Particular certificates.	Total certificates for teas.
1821.											
April 9	Brig Martha, Smith, from Martinico, -	4	2	35	37						
12	Ship Union, Holmes, from Bordeaux, -	8	-	-	-	3	48	51			
18	" Portsmouth, Weeks, from Canton, -	11	-	-	-	-	-	-	5	5646	5651
May 4	Brig Betsy, Walters, from Bordeaux, -	16	2	82	84	2	423	425	1	11	12
			4	117	121	5	471	476	6	5657	5663

Recapitulation

Spirits, 121 at 1½ cents - - - - - - -	$1 81
Wines, 476 at 2½ cents - - - - - - -	11 90
Teas, 5663 at 2½ cents - - - - - - -	141 58
Dollars,	155 29

Port of ———, 30*th June*, 1821.

I hereby certify that the above account is just.

C. D., *Surveyor.*

District of ———, 30*th June*, 1821.

Received payment of the above one hundred and fifty-five dollars and twenty-nine cents, from E. F., Collector of the customs, and for which I have signed duplicate receipts.

N. O., *Inspector.*

[NO. III.]

[The matters embraced in this number of the Appendix were issued as one document, by the Secretary of the Treasury, on the 1st of November, 1843. It had already been preceded, at various intervals, by different editions of the like rules and regulations, made up in part from the miscellaneous circular instructions that had been previously issued from time to time, for the government of the Revenue Marine, which have consequently been progressively enlarging until they have attained this stage of comprehensiveness and finish; but they are still liable to further emendations and enlargements, in future editions at different periods, one of which, I am informed by the principal clerk in this branch, is now in contemplation. The indefatigable watchfulness of that officer in thus keeping pace with the changes indicated by legislative and executive action upon these subjects, so that the regulations actually in force shall be accessible in one document of the latest date, issued at the suitable interval, is highly worthy of imitation in other branches of the service. Why that plan should not be as practicable in regard to the customs proper, exclusive of the fluctuations of the Tariffs of Duties, is not so clear to my mind, except that the regulations affecting the collection of the customs, &c., are so multifarious and complicated, that it is preferred to grapple with them in detail as often as the question may arise, however often they may have been settled and decided before.]

RULES AND REGULATIONS FOR THE GOVERNMENT OF THE UNITED STATES REVENUE MARINE, ISSUED NOVEMBER 1, 1843.

To Collectors of the Customs, charged with the superintendence of Revenue vessels.

TREASURY DEPARTMENT, *November* 1, 1843.

SIR: The general regulation heretofore established for the government of the Revenue Service having been revised and so modified as to accommodate itself to subsequent legislation, and the suggestions of further experience, I have caused a copy of the same, as amended, to be transmitted to the officer commanding the Revenue vessel upon your station; and that you may be apprized of the modifications which are since introduced, and the duties devolving upon you in consequence thereof, I have caused a copy to be appended to this letter, and have to request that you will govern yourself accordingly.

The ——— will continue under your superintendence and direction, as heretofore: she will cruise in such waters between ——— and ———, as you may, from time to time, indicate to the officer in command, and under such instructions from you, not inconsistent with those given by the Department, as circumstances may require, and you may judge necessary for the more effectual protection of the Revenue. All your instructions will be in writing. The crew of the ——— is limited to ——— men, including petty officers, and ——— boys.

Provisions for the use of the crew of the vessel will be supplied by contract; the component parts of the ration to which the seamen are entitled are shown in a table incorporated into the general regulation; but, as you will therein perceive, it has been determined to discontinue the liquor ingredient of the ration. This you will duly observe, and upon giving the usual notice for the receipt of proposals for supplying the rations, which you are required to do, you will omit that part of them which consists of spirits. Forms of the advertisement and contract are annexed to this letter. The contracts will be given to the lowest competent bidder, and will, after taking a copy for your own reference, be forwarded to the Department.

You will cause the provisions to be inspected as often as you may think proper, or when required by the captain; and, at least once in three months, to see that they are sound and wholesome, of good quality, and conformable to the contract. As they are to be delivered on the requisition of the captain, you will require his receipt for them before payment, and observe that they are duly accounted for.

In obtaining supplies of such articles as may be required for the use of the vessel, as you are authorized to supply on the requisition of the captain, you will use the strictest economy, having regard always to the efficiency of the service.

All payments made by you must be supported by proper vouchers, including the requisition of the officer in command, the bills of purchase, the receipt of the officer for the articles supplied, and the receipt of the party for the payment. Charges which are authorized by the instructions, and which are thus vouched, you will pay out of the proceeds of the customs, and charge in your quarterly accounts with the United States, as disbursements incidental to the collection of the Revenue. Abstracts of such payments, arranged according to the annexed form, will accompany your accounts when transmitted for settlement. It is the determination of the Department to enforce a strict compliance with the regulations prescribed for the government of the Revenue service, and to exact a rigorous attention to the duties assigned to the officers. In this your co-operation will be necessary. It will, therefore, be expected that you will report to the Department any remissness of duty, or breaches of the orders of the Department, or other irregularities committed by the officers of the vessel placed under your superintendence, which may come within your observation; and that you will, in an especial manner, enforce a strict regard to the regulations having reference to supplies, the taking of inventories, the proper care of the public property, and the payment of the seamen's wages.

I am, respectfully, sir, your obedient servant, J. C. SPENCER, *Secretary of the Treasury.*

To ——— ———, *Collector of the Customs, district of* ———.

ADVERTISEMENT.

Collector's office, ———, 184 .

Sealed proposals will be received at this office until the ——— day of ———, for the supply of rations to the petty officers and seamen of the United States Revenue ———, for the term of one year from the —— day of —— next. The ration for the Revenue service is the same as that allowed in the Naval service, omitting the liquor, and consists of the articles enumerated in the following table, to wit:

Days of the Week.	Lbs.	Ozs.	Pounds of			Ounces of				Half Pints of			
	Suet.	Cheese.	Beef.	Pork.	Flour.	Bread.	Butter.	Sugar.	Tea.	Peas.	Rice.	Molasses.	Vinegar.
Sunday	¼	-	1¼	-	¼	14	-	1	Four ounces per week.	-	-	-	-
Monday	-		-	1	-	14	-	1		1	-	-	-
Tuesday	-	2	1	-	-	14	-	1		-	-	-	-
Wednesday	-	-	-	1	-	14	-	1		-	1	-	-
Thursday	¼	-	1¼	-	¼	14	-	1		-	-	-	-
Friday	-	4	-	-	-	14	2	1		-	1	1	-
Saturday	-	-	-	1	-	14	-	1		1	-	-	1
Per week.	¼	6	3¼	3	1	98	2	7	4	2	2	1	1

The rations to be of good and wholesome quality, to be approved by the Collector; and the different articles comprising the ration to be delivered on board the vessel in good and sufficient casks and vessels, to be provided by the contractor, and the contents thereof distinctly marked on each.

It is to be understood that the contractor will be bound to furnish, upon reasonable notice, as often as may be required by the captain of the vessel, with the approbation of the Collector, (not exceeding, upon an average, one day in each week,) such fresh meat, and fresh vegetables, as may be equivalent to the corresponding parts of the ration allowed in the Naval service.

——— ———, *Collector.*

AGREEMENT.

This AGREEMENT made the ——— day of ———, in the year of our Lord one thousand eight hundred and ——, between ——— of ———, of the one part, and ———, Collector of the Customs for the district of ———, for and in behalf of the United States, of the other part, *witnesseth*: That the said ——— hath contracted, and by these presents doth contract and agree to furnish, for the term of one year from the date hereof, on the requisition of the captain of the United States Revenue ———, countersigned by the said ———, to the petty officers and seamen composing the crew of the said Revenue vessel, the rations of provisions, consisting of suet, cheese, beef, pork, flour, bread, butter, sugar, tea, peas, rice, molasses, and vinegar, of good and wholesome quality, to be approved by the said ———, and in such proportions as are allowed in the Naval service of the United States, at such times, and in such quantities, as may from time to time be demanded and required by the commander of the said vessel, on requisitions countersigned by the said ———.

The said provisions to be contained and delivered on board the vessel in good and sufficient casks and vessels, to be provided by the said ———, and the contents thereof, as to kind and quantity, distinctly marked on each.

It is further understood and agreed between the said parties, that the said ——— will be bound to furnish, on reasonable notice, as often as may be required by the captain of the said Revenue vessel, with the approbation of the said ———, (not exceeding, upon an average, one day for each week,) such fresh meat, and sound vegetables, as may be equivalent to the corresponding parts of the ration allowed in the naval service of the United States.

And the said ———, for and in consideration of the foregoing stipulations, and the rations to be delivered to the officers and crew, as aforesaid, by the said ———, does, on the part and behalf of the United States, contract and agree to pay the said ——— the sum of ——— cents for each and every ration issued and delivered as aforesaid, to be paid quarterly, or at such times as shall be necessary and convenient, to enable the said ——— to fulfil his

agreements, and the general instructions for the government of the Revenue Service, according to their true intent and meaning.

And it is further stipulated and agreed between the said contracting parties, that no member of Congress, or any person in the service of the United States, is, or shall be, admitted to any part or share in this contract, or to any benefit to arise therefrom.

In testimony whereof, the parties to this agreement have hereunto set their hands and seals, the day and year above written.

——— ———. [L. S.]
——— ———. [L. S.]

Signed, sealed, and delivered, in the presence of

Abstract Statement and Classification of Disbursements for the Service of the United States Revenue ———, made by ———, for the quarter ending ———, A. D. 18 .

Pay.		Retained rations & liquor equivalent.		Rations delivered in kind.		Per diem comp'tion & trav'ling expenses.		Repairs		Equipments.		Furniture.		Nautical instruments.		Oil and paints.		Wood.		Ammunition.		Miscellaneous		Total expenditure.	
Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct	Dol.	Ct

To Officers in the United States Revenue Marine.

TREASURY DEPARTMENT, *November* 1, 1843.

The organization of the Revenue Marine, and a general outline of the duties of the persons employed in it, are contained in the act (commonly called the Collection act) of 2d March, 1799, particularly in the 98th, 99th, 100th, and 101st sections. But as that service was established for the protection of the Revenue, and as the officers of the Revenue vessels are officers of the Customs, a particular knowledge of all the laws relating to the Revenue is necessary to a proper understanding of their duties. Other duties arise under the Supplementary Collection act, passed the 1st March, 1823; the acts regulating the coasting trade and fisheries, passed on the 18th February, 1793, 2d March, 1819, and 7th May, 1822; the act concerning wrecked vessels, passed on the 3d March, 1825; and the acts relating to the cutting and removing timber from the public lands, passed on the 1st March, 1817, and 2d March, 1833. Further duties are imposed by the acts prohibiting the slave trade, passed 22d March, 1794, 28th February, 1803, 2d March, 1807, 20th April, 1818, 3d March, 1819, and 15th May, 1820; to all which the particular attention of the officers of the Revenue vessels will be directed. And that the officers and others employed in the service may be fully informed in respect to their official obligations, a copy of the Laws of the United States will be furnished to each vessel.

By the 99th section of the act of 2d March, 1799, above mentioned, officers of the Revenue vessels are directed to perform, in addition to the duties prescribed by law, such other duties for the collection and security of the Revenue as from time to time shall be directed by the Secretary of the Treasury. In virtue of that authority, and by the special direction of the President, the following instructions have been prepared for the information and government of the officers and crews of the Revenue vessels, and are intended to supercede all that have heretofore been given on the same subjects.

The law having vested the appointment of the officers of the Revenue vessels in the President, commissions will accordingly be granted to them by the President, countersigned by the Secretary of the Treasury, and sealed with the seal of the Treasury Department. The officers will be assigned to the Revenue vessels in which they are to do duty; the station and number of men employed in each vessel, and the Collector under whose superintendence she is placed, will be designated by an order from the Secretary of the Treasury. The officers having taken and subscribed the oath required by law, before a Collector of the Customs, their compensation will then commence. The compensation of the officers of the Revenue vessels was established by the act of 2d July, 1836, and is as follows, viz:

To Captains, $1,200 per annum; First Lieutenants, $960 per annum; Second Lieutenants, $860 per annum; Third Lieutenants, $790 per annum.

Pilots, engineers, boatswains, gunners, and carpenters, will hold their appointments under warrants issued by the head of the Treasury Department.

In order to establish uniformity in the force employed on board the Revenue vessels, as well as equality in the compensation allowed the petty officers and crews, the following rates are hereby established:

One able bodied seaman will be allowed to every five tons admeasurement, including a boatswain, a gunner, and a carpenter. There will likewise be allowed one cabin steward, one ward-room steward, and one cook.

Two boys will be considered as equivalent to one seaman.

The compensation to each boatswain, each gunner, and each carpenter, shall be twenty dollars per month; to each cook and each steward, eighteen dollars per month; and to each able seaman sixteen dollars per month. To boys, from six to ten dollars per month.

Pilots, when employed by permission of the Secretary of the Treasury, and then only, will be allowed fifty dollars per month, and one Navy ration per diem.

The Revenue vessel ——— under your ——— is ——— tons admeasurement, and the force employed on board will, after the present month, conform thereto.

No increase of force or compensation will be permitted, unless by special direction of the Secretary of the Treasury.

When, however, it shall so happen that seamen cannot be procured at the compensation herein established, the Collector is authorized to ship them for the time being at the wages then current at the port.

An equivalent for the rations accruing to stewards may be received in money, estimating the value thereof at twenty-five cents each, that being the law value of the Navy ration. All other petty officers and seamen will receive their rations in kind.

Captains in the Revenue Service, when detailed for duty on shore by order of the Department, and in that case only, shall be entitled to receive, as a commutation for quarters and fuel which they would otherwise have on board a vessel, at the rate of twenty-four dollars per month; and for the pay and rations of a servant performing the duty of a steward, at the rate of fifteen dollars per month. Any other commissioned officer so detailed shall be entitled to receive, in commutation of quarters and fuel, at the rate of twelve dollars per month, and five dollars per month for a servant doing the duty of steward.

The usual allowance of ten cents per mile for travelling expenses will be made in such cases, when travelling under orders from the Secretary of the Treasury.

To each of the vessels of the Revenue Marine there shall be allowed the following articles of cabin and ward-room furniture, at the prices hereinafter mentioned, viz:

CABIN.

6 chairs, at $3 each, $18.
1 mahogany table, $20.
1 hair mattress and 2 pillows to each birth, at 50 cents per pound, ticking included.
1 set of moreen curtains, at 50 cents per yard.
4 sheets to each birth, at 30 cents per yard.
2 blankets to each birth, at $2 each.
1 dozen towels, at $4 50 per dozen.
2 bedspreads to each birth, at $2 each.
1 dozen Liverpool Queen's ware plates.
1 dozen do. do. soup plates.
1 dozen do. do. dessert plates.
2 Queen's ware sugar dishes.
1 block tin tureen.
1 set dinner dishes, assorted, of Queen's ware.
1 dozen Queen's ware cups and saucers.
1 dozen plain cut tumblers.
1 Britannia coffee pot.
1 do. tea pot.
2 glass salt cellars.
1 set plated castors.
1 tin bread basket.
1 dozen large knives and forks.
1 dozen dessert do. do.
2 tin waiters.
2 brass candlesticks.
1 pair snuffers and tray.
1 dozen German silver table spoons.
1 dozen do. tea spoons.
1 stand table lamp.
1 inkstand and box.
1 cabin bell.
3 tin dish covers.
1 tin cullender and pan.
2 japanned tin wash basins.
2 brass spit boxes.
1 cabin stove and pipe, $15.
1 shovel and tongs, $3.
1 table cover.
1 oil floor cloth.
1 looking-glass.
1 cork screw.
1 dust pan.
2 stone ware pitchers.
1 carver and fork.
1 milk pot.
1 fire pan.
6 table cloths.

WARD-ROOM.

6 chairs, at $3 each, $18.
1 mahogany table, $20.
1 mattress and 2 pillows to each birth, at 50 cents per pound, including hair and ticking.
1 set moreen curtains, at 50 cents per yard.
4 sheets to each birth, at 30 cents per yard.
2 blankets to each birth, at $2 each.
2 dozen towels, at $4 50 per dozen.
2 bedspreads to each birth, at $2 each.
1 dozen Liverpool Queen's ware plates.
2 tin waiters.
2 brass candlesticks.
1 pair snuffers and tray.
1 dozen German silver table spoons.
1 dozen do. do. tea spoons.
1 stand table lamp.
1 inkstand and box.
1 table bell.
3 tin dish covers.
1 tin cullender and pan.

1 dozen Liverpool Queen's ware soup plates.
1 dozen do. do. dessert plates.
2 Queen's ware sugar dishes.
1 block tin tureen.
1 set Queen's ware dinner dishes, assorted.
1 dozen Queen's ware cups and saucers.
1 dozen plain cut tumblers.
1 Britannia coffee pot.
1 do. tea pot.
2 glass salt cellars.
1 set plated castors.
1 tin bread basket.
1 dozen large knives and forks.
1 dozen dessert do. do.
2 japanned tin wash basins.
2 brass spit boxes.
1 stove and pipe, $15.
1 shovel and tongs, $3.
1 table and cover.
1 oil floor cloth.
1 looking-glass.
1 cork screw.
1 dust pan.
1 carver and fork.
2 stone ware pitchers.
1 milk pot.
1 fire pan.
6 table cloths.

To replace such articles of cabin and ward-room furniture as may be worn out, there shall be allowed twenty-five dollars per annum for the cabin and twenty-five dollars for the ward-room; and no increase of expenditure beyond that amount will be permitted, except by the express order of the Department.

The crew will be shipped, unless otherwise directed by the Department, for the term of one year, according to the form of articles herewith enclosed.

The officers and crew may be paid monthly. The petty officers and crew may receive two-thirds of their pay monthly, and the balance at the close of their engagement, or time of discharge; but the captain may, at his discretion, allow them to receive their full pay monthly. When wages are retained, the same will remain in the hands of the Collector, and noted on the pay-roll. From the pay of each person employed in the vessels there will be deducted twenty cents per month—the contribution towards the Marine Hospital fund—which deduction will appear on the pay-roll. Payments will be made monthly, by the Collector, on the exhibition of a transcript of the muster-roll certified by the captain, showing the amount due to each. Care will be taken to exclude from the pay-roll any wages charged for seamen who may have absconded; and, to protect the Government and the seamen from imposition, the Collectors are enjoined to cause all dues, whether for wages or liquor equivalent, to be paid to the persons to whom they are due, unless such persons are slaves, in which case it will be paid to the owner, or to the officer in command, he producing the written order of the owner. These transcripts will be receipted by each person, and retained by the Collector as his voucher.

The Revenue vessel will be provisioned by contract—the ration to be furnished will be the Navy ration, omitting the spirits, viz:

Days of the Week.	Lbs.	Ozs.	Pounds of			Ounces of				Half Pints of			
	Suet.	Cheese.	Beef.	Pork.	Flour.	Bread.	Butter.	Sugar.	Tea.	Peas.	Rice.	Molasses.	Vinegar.
Sunday	¼	-	1¼	-	¼	14	-	1	4 oz. per week.	-	-	-	-
Monday	-	-	-	1	-	14	-	1		1	-	-	-
Tuesday	-	2	1	-	-	14	-	1		-	-	-	-
Wednesday	-	-	-	1	-	14	-	1		-	1	-	-
Thursday	¼	-	1¼	-	¼	14	-	1		-	-	-	-
Friday	-	4	-	-	-	14	2	1		-	1	1	-
Saturday	-	-	-	1	-	14	-	1		1	-	-	1
Per week.	½	6	3½	3	1	98	2	7	4	2	2	1	1

The contractor will be bound, however, to furnish, on reasonable notice, as often as may be required by the captain, not exceeding, upon an average, one day for each week, an equivalent of fresh meat and fresh vegetables, in lieu of the corresponding parts of the ration above mentioned.

To encourage habits of temperance in the seamen employed in the Revenue Service it is deemed proper to discontinue the supply of the spirit part of the ration, and to substitute a money equivalent in lieu thereof: seamen will, therefore, be entitled to receive the sum of three cents for the spirit ingredient of each ration; which allowance will be adjusted in a separate column of the pay-roll for each month, and be certified by the captain. Contracts for the supply of the rations will be made to correspond with this regulation.

Requisitions for provisions will be made by the captain, or officer in command, monthly. They will state the number of persons on board for whom rations are wanted, and the aggregate required for the month. They will be

compared by the Collector with the muster-roll, and, if approved, will be countersigned by him, and handed to the contractor, who will deliver the rations accordingly, at such times, and in such quantities, as may be required, taking a receipt at each delivery for the number supplied.

No member of Congress, or individual in the service of the United States, will be allowed to be concerned in any contract for supplies to be furnished to the Revenue vessels. All traffic in slops or ship's stores is also forbidden on board.

Inventories and appraisements of all equipments, including armament, cabin and ward-room furniture, and all other moveable property on board of each vessel belonging to the United States, will be made in the month of January in each year, and at the time of fitting out a Revenue vessel: such inventories and appraisements will be made by two competent and disinterested persons, one of whom will be appointed by the Collector, and the other by the captain or officer in command, and will be rendered in the form already prescribed. The commanding officer will cause a copy of the same to be immediately entered in a book to be kept for that purpose. He will also, from time to time, cause such articles as may be received on board for the use of the vessel, to be added to the inventory. When the appraisement and inventory shall be completed and entered, it will be delivered to the Collector, who is required to collate it with the previous inventory, and note any discrepancies which have arisen, stating the cause thereof, and transmit the same, with his report, to the Department. Captains will be held accountable for any effects which are found to be missing, and not satisfactorily accounted for.

The ensign and pennant directed by the President, under the authority of the act of 2d March, 1799, to distinguish Revenue vessels and boats from other vessels, is that prescribed in a circular from this Department, dated 1st August, 1799, and consists of sixteen perpendicular stripes, alternate red and white, the union of the ensign bearing the arms of the United States, in dark blue on a white field.

The cruising ground of the Revenue vessels will be designated from time to time by the Department under whose superintendence they are placed; and no vessel will, without leave of the Secretary of the Treasury, or the express direction of the Collector, depart from the station assigned to her, except forced by stress of weather or other necessity, or in the pursuit of vessels suspected of being engaged in violating the Revenue laws, and which have either escaped from the limits of the vessel's station, or have been discovered hovering about in the vicinity of her cruising ground; in such case the vessel will return to her proper station as soon as practicable, after the performance of the special duty; and the cause of the departure will be duly noted on the journal, and reported immediately to the Collector.

All orders relating to the service of the Revenue vessels, in executing the Revenue laws, emanating from the President or Secretary of the Treasury, will be communicated through the Collector, who will cause the same to be delivered; and communications addressed to the Department by the officers, on the business of the service, will be transmitted through the Collectors. The Collector will direct the commander of the vessel as to his special duties. All his directions will be in writing, and, as well as the instructions from the Treasury Department, are to be entered on the vessel's books. Copies of all letters or correspondence, in relation to the operations of the vessel, or to the duties of her commander, are to be kept and preserved in the vessel.

It may be observed, generally, that it is the special duty of the officers of the Revenue vessels to guard the Revenue laws from violation. It is for this purpose they are made officers of the customs, and invested with extensive power. It is the indispensable duty of officers commanding Revenue vessels to board every vessel arriving from a foreign country, and being within four leagues of the coast, and bound to a port in the United States, carefully to search and examine her, to demand and certify the manifests, (where she is required to have them,) cause the hold to be fastened, and, under circumstances of well-grounded suspicion, to place an officer on board, who will continue in charge until relieved on her arrival in port, unless previously relieved by an Inspector. It is their duty to seize all vessels and merchandise liable to seizure under the Revenue laws; and, for this purpose, they are authorized to enter any vessel in which they have reason to suspect goods subject to duty are concealed, and to search for and secure such goods. It being strictly forbidden, after the arrival of any vessel laden with goods and bound to the United States, within the limits of any district thereof, to break bulk or put out any part of her cargo previously to entry and permit obtained for that purpose, except in case of accident, necessity, or distress; it will be the special duty of the officers of the Revenue vessels to detect such offences, and strictly to examine into all cases of alleged accident, necessity, or distress. If they discover that any merchandise has been illegally landed, they will seize it if practicable; or if otherwise, give immediate information to the Collector, that the offenders may be prosecuted. There being good reason to believe that many vessels, ostensibly employed in the fisheries and coasting trade, are engaged in the illicit introduction of foreign merchandise, the officers of the Revenue vessels are enjoined to keep a watchful eye on such vessels; and when any are discovered under suspicious circumstances, to examine them with a view to such further measures as may be found proper; and if probable cause appear to suspect them of being engaged in violating the Revenue laws of the United States, to cause the hatches to be fastened down, and an officer to be put on board, who will continue in charge until relieved by an Inspector, or his arrival, or report to the Collector.

The officers commanding Revenue vessels will also examine the papers of coasting vessels, when practicable, to ascertain that they are correct and in force, and will vigilantly watch outward bound vessels to foreign ports, with the view to prevent the relanding of goods subject to drawback.

In the performance of all their duties, however, seeing that they are so important in their operation to the Revenue, on the one hand, and to the interest of commerce and navigation on the other, it is recommended to the officers of Revenue vessels to act as well with great discretion as with vigilance and firmness. They are particularly enjoined to make themselves well acquainted with the laws which it is their province to execute, that they may be able

to use all legal and proper means to protect the Revenue without injury to their fellow-citizens, and without encroaching upon their rights.

The commanding officers of Revenue vessels shall, in no case, take passengers on board, except officers of the customs when on duty, or other persons in the service of the United States; and the latter only by the special direction of the Secretary of the Treasury, or the Collector of the port.

Every aid in the power of the officers of the Revenue vessels should be afforded to persons at sea in distress, who may be taken on board and carried to the most convenient port. Their aid may, in like manner, be extended to the preservation of property found on board of wrecked vessels, and to secure the cargoes for the benefit of their owners, and shall be entitled to receive such salvage as may be awarded by proper authority.

The Revenue vessels will not be employed in carrying oil or other cumbersome supplies to the light-houses or light-boats, or in other duties appertaining to that service, unless upon some emergency, to be determined by the Collector, and reported to the Department. When, however, it shall not interfere with the duties prescribed by law, the Revenue vessels will visit the light-houses within the limits of their cruising ground, for the purpose of ascertaining their wants and condition; and the captains will report to the Collector, as often as occasion may require, the state of the lights at the several light-houses and floating-lights, and also the state of the buoys, so far as it shall come within their observation.

Forms of the journal and muster-roll accompany this instruction.

The following books will be kept on board the Revenue vessels, by the captain, or such officer as he may assign to that duty:

1st. An inventory book, corresponding to the prescribed form.

2d. A log-book, in which will be entered, daily, every transaction on board of the vessel. Each day's entry will be signed by the captain and the officer charged with making the entry, and no subsequent alteration allowed.

3d. The muster and pay book, in a form corresponding to the roll.

4th. A letter book, in which all official correspondence will be recorded.

5th. An order book, in which the instructions from the Secretary, and from the Collector, and orders issued by the commanding officer, will be entered.

Beside the weekly return which the law requires to be made to the Collector, it will be the duty of the captain to transmit, through the Collector, to the Secretary of the Treasury, a transcript of his journal to the end of every month, (omitting diaries of the wind and weather,) which the Collector will immediately forward to the Department, with such remarks as he may think proper. Similar transcripts from the muster and pay book will be submitted at the end of each quarter to the Collector, who, after examination, will transmit the same in like manner.

Officers of the Revenue Marine will be required to make themselves acquainted with the navigation of their respective cruising grounds, that the services of pilots may be dispensed with; and captains are required to report to the Department any refusal or remissness on the part of the officers to apply themselves to the acquisition of knowledge of such importance to the service.

JNO. C. SPENCER, *Secretary of the Treasury.*

Form of Shipping articles.

We, the subscribers, do, and each of us doth, hereby agree to and with ——— ———, a Captain in the Revenue Service of the United States, in manner and form following, that is to say:

In the first place, we do hereby agree, in consideration of the monthly wages against each of our names hereunto set, payable at such times and in such proportions as are or may be prescribed by the Secretary of the Treasury of the United States, to enter into the Revenue Service of the United States, and in due and seasonable time to repair on board such vessel, in the said service, as we may be ordered to join; and during the term of one year, from the date of our respective engagements, unless sooner discharged by proper authority, to the utmost of our power and ability, respectively to discharge our several duties, and in every thing to be conformable and obedient to the lawful commands of the officers who may from time to time be placed over us.

Secondly. We do also oblige and subject ourselves, and for that purpose do hereby covenant and agree, to serve during the term aforesaid, and to comply with, and be subject to, such rules and discipline as are or may be established for the government of the Revenue Service of the United States.

Thirdly. The said ——— ———, for and in behalf of the United States, doth hereby covenant and agree, to and with the parties, who have severally hereunto signed their names, and each of them respectively, that the said parties shall be paid, in consideration of their services, the amount per month which, in the column hereunto annexed, is set opposite to each of their names respectively, at such times, and in such proportions, as are or may be allowed by the general instructions for the government of the Revenue Service; and that the said parties shall be set at liberty, and the full amount due to them respectively shall be punctually paid, at the expiration of the term of their engagement.

Names.	Date of entry.	For what term.	In what capacity.	Pay per month.		Witnesses.
				Dollars.	*Cents.*	

Form of requisition.

Quantity of rations required for the United States Revenue ———, from ——— to ———, 18 ——, viz:

Petty officers - - - - - - - - - -
Seamen and boys - - - - - - - - - -

Total required - - - - - - - - -

To ——— ———:

SIR: You are required to deliver, agreeably to contract, ——— rations of ——— provisions, on board the Revenue ———, on or before ———, at ——— o'clock, the same being necessary for the public service.

——— ———, *Captain.*

Approved,

——— ———, *Collector.*

Received ———, of ——— contractor, the supplies specified in the above requisition.

——— ———, *Captain.*

Form of Journal.

Journal of the United States Revenue ———, commencing

(The journal or log book will conform, in its general outline, to the plan observed in sea voyages. Besides the usual notes of wind and weather, and occurrences relating to the navigation of the ship, the loss of masts, yards, boats, &c., &c., and accidents or injuries to the public property, all matters relating to the execution of the laws, and the conduct of all vessels which the vessel may fall in with, are to be particularly noted.)

FORM OF MUSTER AND PAY ROLL.

Muster and Pay Roll of the officers and crew of the U. S. Revenue ——— for the month of ——, A. D. 18 , *&c.*

NAMES.	RANK.	WHEN MUSTERED AND PRESENT.																													Amount of pay, &c., due on last muster roll.		Rate of compensation for present month.		Amount of pay due in present month.	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	*Dolls.*	*Cts.*	*Dolls.*	*Cts.*	*Dolls.*	*Cts.*

MUSTER AND PAY ROLL—Continued.

No. of retained rations in present month.	Estimated price of retained rations.	Date for retained rations in present month.		Due for liquor equivalent.		DEDUCTIONS.				Total of deductions.		Net amount payable in present month.		Balance remaining due and payable.		Received the am't set opposite to our names in the column for 'Net am't payable in the present month.' Witness our hands, ——— 184 .		REMARKS.
						Hospital.		Pay retained.										
		Dolls.	*Cts.*	*Dolls.*	*Cts.*	*Dolls.*	*Cts.*	*Dolls.*	*Cts.*	*Dolls.*	*Cts.*	*Dolls.*	*Cts.*	*Dolls.*	*Cts.*	*Dolls.*	*Cts.*	

I do certify, that this muster and pay roll of the officers and crew of the United States Revenue ——— from the period therein mentioned is just and true; that the amount of pay and rations, as stated to be due to each, is agreeable to the general instructions for the government of the Revenue Cutter service, and that the remarks set opposite to the names of each person are accurate and true.

United States Revenue, ———, 18—.

——, *Captain.*

Duplicates.

RULES AND REGULATIONS FOR THE GOVERNMENT OF THE U. S. REVENUE MARINE.

CHAPTER I.—[APPOINTMENT, PROMOTION, AND DRESS OF REVENUE MARINE.]

Article 1. No person will be first appointed in the Revenue Marine to a higher grade than third lieutenant; and none will be considered eligible to that office, except they be between the age of eighteen and twenty-five years, and shall have seen at least three years actual service at sea.

Article 2. No officer will be promoted to a higher grade than second lieutenant, unless he shall produce the written testimony of two captains of the Revenue Marine that he is of good moral character, that he has the necessary qualifications as a seaman and navigator, and until he shall have been examined, and a report in his favor made by a board of officers appointed for that purpose.

Article 3. The vessels shall never, while in commission, be left without a commissioned officer; and, while fully officered, two lieutenants shall be at all times on duty.

Article 4. Officers are required to provide themselves with the uniform prescribed by the regulations; and when boarding vessels, at quarters, and at muster, shall appear in uniform.

The uniform established to distinguish the officers of the Revenue Marine Service from others, is that prescribed by circulars from the Department, 21st July, 1834, and 15th January, 1836, viz:

Captain's Dress.—Blue cloth coat with rolling collar, double-breasted, lined with black silk; nine buttons on each lapel; four buttons on the cuffs, four on the pocket flaps, one on each hip, two on the middle of the skirt fold, and one at the extremity of the skirt; a strip of black braid, one inch wide, to be worn around the sleeve immediately above the cuff; two plain gold epaulets; cocked hat, with gold tassels, and four rows of gold bullion diagonally from top to bottom, with rosette on left side; small sword, of pattern furnished by "Ames," Springfield, with black glazed leather belt and gilt mounting; belt clasp of pattern furnished by Owen, Evans & Co., Washington city, center piece same device as the button, and the outside rim plain burnished gold; black silk cravat or stock; buff vest, single-breasted, with nine buttons in front, and four under pocket flaps; blue or white pantaloons; blue pantaloons to have a strip of black braid, one inch in breadth, on the outer seams, extending from the hip to the bottom; short boots, worn under pantaloons, or shoes, with stockings to correspond with pantaloons, as the officer may elect.

Undress.—Blue cloth frock coat, with standing braided collar, single-breasted, with nine buttons in front, and four on each cuff. Navy "Regulation"—cloth cap, with two gold bands half inch wide; glazed cover in bad weather.

First Lieutenant's Dress.—Same as captain's, with the exception of one button less on each cuff, and one less on each pocket flap; and also with the omission of epaulet on the left shoulder.

Undress.—The same as captain's, with the same exceptions.

Second Lieutenant's Dress.—Dress and undress same as first lieutenant's, with the exception that the epaulet is to be worn on the left shoulder.

Third Lieutenant's.—Dress and undress same as second lieutenant's, with the omission of braid on coat.

The button established for the service will be impressed with the shield of the Treasury Arms, surmounted by a foul anchor, according to a pattern furnished from the manufactory of L. Kendrick.

Warrant Officer's.—Blue cloth coat or jacket, with nine Revenue buttons on lapels, and three under pocket flap, and one on each cuff; white or blue pantaloons, according to the season.

Seamen.—Blue cloth jacket, nine Revenue buttons on lapels, white frock, with collar and facings of blue, with a star worked on each side of collar, and two on each side of breast; white or blue trowsers, according to the season, with blue belt.

CHAPTER II.—BUREAU OF THE MARINE REVENUE SERVICE.

This bureau is charged with the following duties:

First. The charge and investigation of all estimates for the Revenue Service, and the administrative examination of all accounts for disbursements made by Collectors for the Revenue Service, previous to their being sent to the auditor for settlement.

Second. The construction and equipment of new vessels, and the repairs or other disposition of the old ones.

Third. The care, preservation, and superintendence of all public property placed on board, or deposited on shore.

Fourth. The charge of all applications for appointments in the service; the transmission of commissions; assignment of the officers to their stations; disposition of the vessels; force to be employed in them; and the arrangements for their cruising.

Fifth. The investigation of all charges for neglect of duty, or other misconduct, and the preparation, under the direction of the head of the Department, of all letters touching these details.

Sixth. To report annually to the head of the Department, in detail, upon the number and condition of the vessels employed in the Marine Revenue Service; the number of officers, men, and boys, with their several compensations; the cost of repairs on each vessel; the cost of rations and naval stores for each vessel; the service performed by each vessel; the number of seizures made; the number of wrecks attended; the amount of property secured at each wreck; the number of vessels boarded and examined: and, if steam cutters, the following additional details—the number of miles steamed by each steamer; the cost of repairs on machinery; the quantity of fuel consumed; and the average speed of each steamer.

Until other provisions shall be made, a captain in the Revenue Service will be detailed to take charge of the

bureau, and, when practicable, will be assisted by junior officers in the service. All communications for the bureau will be directed to the Secretary of the Treasury.

CHAPTER III.—FISCAL MANAGEMENT.

A standing order shall be issued annually, by the chief of the bureau, to Collectors of the Customs having superintendence of Revenue vessels—

First. To pay the salaries and wages of the officers and crews under their superintendence monthly, upon the requisition of the commanding officer of said vessel or vessels, provided the requisition be accompanied with a muster and pay-roll, signed by each of the officers, men, and boys, specified in said muster and pay-roll.

Second. Not to allow or pay any bills or accounts whatever for Revenue cutters, their officers, or crews, relating to repairs or supplies, without the sanction of the Department.

Third. That whenever repairs or supplies, not already provided by contract, are required for any Revenue vessel or vessels, the Collector and the commander shall make a careful and detailed examination and estimate of the cost of such repairs or supplies, affix their signatures thereto, and transmit the same to the Department at Washington for approval.

Fourth. That, on the first day of January in each year, the Collector shall advertise for six successive days, in two of the commercial newspapers, the specifications for rations and naval stores required for the use of the vessel or vessels under his superintendence, as furnished to him by the bureau, and inviting proposals for furnishing the same by contract, allowing three days after the expiration of the advertisement for bidders to propose.

Fifth. All accounts, vouchers, and documents of every kind, relating to the fiscal management of the Marine Revenue Service, must be taken in triplicate; one copy of which to be forwarded by the Collector to the bureau at Washington, the second copy to be filed with the papers of the Collector's office, and the third to be retained by the commanding officer as his voucher.

Sixth. All documents, and papers of any kind whatsoever, relating to the Marine Revenue Service, must be carefully endorsed upon the outside of each, stating their tenor, before such are transmitted to the bureau.

Seventh. Collectors are strictly forbidden from making any advances of money on public account, to either officers or crews of Revenue vessels, other than the regular monthly payments specified in article 1st.

Eighth. Whenever repairs are required upon the hull, rigging, sails, or spars of any of the Revenue vessels, the Collector and commander of said vessel shall summon two respectable master mechanics, separately, to examine the vessel, and each give their estimate in writing for the proposed repairs, without the conjunction or knowledge of the other; by which means, it is to be presumed, a fair valuation of the work required to be done may be obtained. These estimates, with those of the Collector and commander of the vessel, (see article 3d,) shall all be transmitted to the bureau at Washington for consideration.

Ninth. All bids for contracts relating to the Marine Revenue Service shall be examined by the Collector to whom they are offered, and whose duty it shall be to transmit the same, and to advise the chief of the bureau of his knowledge of the standing and respectability of each bidder, and such remarks upon the fair market value of the articles as he may be able to obtain.

Tenth. Each Collector having superintendence of a Revenue vessel or vessels, shall, in addition to the quarterly accounts, transmit to the bureau, at the end of each fiscal year, a detailed statement of the expenditure made by him for each of such Revenue vessels.

CHAPTER IV.—COMMANDERS.

Article 1. When an officer shall be ordered to the command of a vessel, he shall, immediately upon joining her, examine her throughout, and ascertain her state and condition. If she is under the charge of the Collector, he will be attentive to the repair and equipment of the vessel, and will report to the Collector any defects or deficiencies which, in his opinion, require further attention; and he will be particular in his examination and reports at the time when it may be proposed to transfer the vessel entirely to his charge, so as to prevent any subsequent complaints in relation to neglects or deficiencies in the repairs or equipments; but the commander of the vessel is to exercise no authority or control over the repairs or equipments of the vessel before she is delivered into his charge, unless with the assent and direction of the Collector.

Article 2. After assuming the command, he will be held responsible for the good government of the officers and others belonging to the vessel, according to the laws and regulations for the government of the Revenue Marine, and must set an example of respect and obedience to his superiors, and of unremitted attention to his duties.

Article 3. He shall immediately prepare such internal regulations, for the general police of the vessel under his command as he may think necessary.

Article 4. He shall use every exertion to complete her further preparations for sea, and make written reports weekly to the Collector of the progress made, and of what he considers deficient.

Article 5. When appointed to the command of a vessel, he shall be furnished with a statement, in such forms as may be prescribed, of her condition and her presumed or ascertained qualities, by the Collector or by the previous commander of the vessel, if the vessel be already in commission.

Article 6. He shall, as soon as possible, arrange his men at their quarters and at the various stations, for working ship and extinguishing fire. He shall report, in writing, to the Department when his crew have been exercised at quarters in the manner prescribed by regulation.

Article 7. He shall, as often as once in three months, at general muster, revise the ratings of the petty officers and crew, having strict regard to their merits and demerits.

Article 8. He shall, when it can be done without great inconvenience, cause his crew to be exercised at the guns at least twice a week. He shall cause his crew to be exercised at general quarters once a week. He shall cause the whole of the crew to be drilled in the use of small arms. General exercises at the guns shall occasionally take place at night. Detailed reports of these exercises to be made to the Department.

Article 9. The men at quarters shall be arranged in divisions, under the charge of the proper officers, from whom the commander shall require that every thing appertaining to the division shall be kept in the most perfect order for action, that the men are duly instructed in their exercises, and that their clothing is carefully and neatly preserved.

Article 10. The men shall not be allowed to sell, exchange, or in any manner dispose of clothing or necessaries, without special permission.

Article 11. The commander alone shall order corporeal punishment to be inflicted. In all cases the name of the person, his offence, and the amount of punishment inflicted, shall be entered upon the log-book, and monthly returns of the same made to the Treasury Department.

Article 12. He is to encourage the officers under his command to improve themselves in every branch of nautical science. He shall require each lieutenant to furnish himself with a sextant or quadrant, and a suitable treatise on navigation.

Article 13. He is required to make himself acquainted, as far as possible, with the localities of every port or harbor which he may visit, and to enter the information he may obtain in a "remark book," in such form as may be prescribed.

Article 14. He shall deliver to the officer appointed to succeed him in command, all signal books, and the originals or attested copies of all unexecuted orders which he may have received, for which he must take receipts in duplicate, sending one to the Department.

Article 15. He shall leave with his successor a report of the quality of the vessel, according to such forms as may be prescribed, together with every other information which he may deem serviceable to her commander; and he shall forward a similar report to the Department whenever he is removed from or resigns the command of a vessel.

Article 16. In time of war, or appearance thereof, he shall give convoy to vessels of the United States, or others entitled to his protection, bound the same way as himself, when it can be done without deviation from his orders, or improper detention of his vessel.

Article 17. He shall facilitate any examination which it may be the duty of any Custom-house officer of the United States to make on board the vessel he commands; and he shall not permit any person under his command to take on board, or to land, for sale, any article to the injury of the revenue of the United States, or of any other nation.

Article 18. Should any vessel of the Revenue Marine have had any communication, or have visited any port, or have any disease on board which would require quarantine, it shall be the duty of the commander to have a yellow flag hoisted, to warn others against improper communication with her. And every assistance in the power of the officers of the Revenue Service shall be afforded to the local authorities, to enforce their quarantine laws. (See chap. 118, section 1st, act of Congress, February 25, 1799.)

Article 19. He shall exercise a sound discretion in granting leave to officers to be absent from the vessel, keeping a sufficient number on board at all times to take proper care of the vessel. Not more than one commissioned officer shall be absent on leave at the same time, except by permission of the Department. He shall not grant leave of absence when it will interfere with the public service or duties of his vessel.

Article 20. The commander is authorized to grant liberty to the crew whenever he may think proper, having due regard to their health and the safety of the vessel. Strict justice and impartiality must be shown in granting indulgences to the men, but commanders are not prohibited from withholding such indulgences from the unworthy, and those who may have abused them.

Article 21. Whenever a Revenue vessel anchors, cross-bearings shall be taken and entered on the log-book.

Article 22. He shall have the temperature of the air and water tried, and the height of the barometer noted, when there is one on board, every four hours when at sea, and oftener if necessary, and record them in the log-book in the proper columns.

Article 23. Every precaution which prudence can suggest shall be taken to guard against accident from fires and lights.

Article 24. In cases of shipwreck, (or any other disaster whereby the vessel may be lost,) he, with the officers and men, shall stay by her as long as possible, and save all they can. He shall particularly endeavor to save the muster, pay, and receipt books, and take special care to destroy or carefully preserve all signals, secret orders, or instructions, to prevent their falling into improper hands; and he will use every effort to preserve discipline, and prevent any irregularity which might give just cause of offence to the inhabitants where he may be.

Article 25. He shall, in case of shipwreck without the United States, lose no time in returning to the district to which he may belong, with his officers and crew; to effect which he may dispose of the property saved, or draw bills, as he may deem most advantageous to the public interests. If within the United States, he shall repair to the nearest district, and in all cases make the earliest possible report to the Department.

Article 26. He shall not, without the authority and permission of the Department, make, or allow to be made, any changes in the internal arrangement, or decks, cabins, or state rooms of the vessel, or in the armament, or masts, yards, sails, or rigging, except in cases of necessity; and, when such changes occur, he will report the same to the Department by the first opportunity, and carefully note and report the effects which such changes may produce in the qualities, performances, or efficiency of the vessel. He will, however, in forwarding his reports of the qualities of the vessel, and at other times if he deem it important, suggest any alterations which, in his opinion, would render the vessel more efficient, or improve her qualities in any particular.

Article 27. All officers in command of vessels are authorized to receive on board, for safe-keeping, gold, silver, and jewels, belonging to citizens of the United States, and to carry the same from place to place within the limits of their stations, when it can be done without interfering with more important duties, and also to bring the same to the United States when returning from a cruise; but in no case shall an officer, or any other person belonging to the Revenue Marine, give aid or countenance to the violation of the Revenue laws of any country, on pain of dismissal. Nor shall any officer be required to investigate and ascertain whether gold, silver, or jewels, brought on board, have been brought without violation of the Revenue laws; but he shall require of the depositor or shipper a Custom-house certificate to that effect, of which he shall retain a copy, certified by two of his officers, and which shall justify him. He shall receipt for and deliver the same, by the marks, without examination at the time, and without responsibility for their accuracy; but, on suspicion of error or fraud, he may, in the presence of the consignee, institute any examination to ascertain the truth of the case.

Article 28. Gold, silver, and jewels, deposited for safe-keeping or transportation, shall be charged a per centage, according to the custom of the place, according to agreement, or as the Secretary of the Treasury may direct; and the per centage thus charged shall be paid to the Collector of the district, and by him credited to the Marine Hospital fund.

CHAPTER V.—EXECUTIVE OFFICERS—OFFICERS OF THE WATCH.

Executive officer.

Article 1. The sea officer next in rank to the commanding officer of a vessel, is to be considered the executive officer.

Article 2. He shall, under the direction of the commanding officer of the vessel, have the superintendence of the general duties to be performed, and of the police of the vessel, to such extent as the commanding officer may authorize or prescribe.

Article 3. It shall be his duty, under the direction of the captain, to make out the watch, quarter, and station bills. He shall take care that all changes are noted on the several bills, and shall cause them to be placed in some convenient part of the vessel, where they can be referred to by the men.

Article 4. He shall examine the vessel daily, and report to the commanding officer when she is ready for his inspection.

Article 5. When at sea, he shall report the condition of the vessel and battery to the captain at eight o'clock in the evening.

Article 6. He shall, under the direction of the commanding officer, control the expenditure of all stores, and examine weekly the reports of receipts and expenditures; and, upon being satisfied of their correctness, will approve the reports, and hand them to the commanding officer of the vessel.

Article 7. He shall, when at sea, require the second lieutenant, boatswain, gunner, carpenter, and sail maker, to report to him at eight o'clock in the morning and eight o'clock in the evening, the condition of every thing in their respective departments.

Article 8. He shall see that strict attention is paid by all officers and others to uniformity in the mode of carrying on duty.

Article 9. He shall have charge of the deck whenever the vessel is getting under way or coming to an anchor, or when all hands are called for any special exercise, or to perform particular duties, unless the commander shall otherwise direct.

Article 10. He shall immediately report to the commander any defect or deficiency which he may discover, and that may in any way or manner endanger the safety or impair the efficiency of the vessel.

Article 11. He shall have charge of the magazine and store-room keys.

Article 12. He shall never absent himself from the vessel without the previous approbation of his commanding officer, when the commanding officer is on board.

Article 13. If the executive officer be a lieutenant, he shall not be required to keep a watch, unless the number of watch officers on duty be less than two.

Article 14. His station, in time of action, shall be on the quarter-deck, unless peculiar circumstances should, in the opinion of the commander, require his presence in some other part of the vessel.

Article 15. He shall see that every thing is kept in readiness for battle, that the boats are properly fitted for any service which may ordinarily be required of them, and that every thing relating to signals shall be so arranged as to prevent delay.

Officer of the Watch.

Article 1. Each lieutenant attached to a vessel of the United States Revenue Marine shall have charge of a watch, except when in the opinion of the commander he shall be incompetent, or otherwise unfit for so important a charge. Whenever the commander shall deem it necessary to act in a matter so serious as to deprive an officer of his watch, he shall forthwith report all the circumstances to the Secretary of the Treasury, and furnish the officer with a copy of the report; whereupon a full and impartial investigation shall be promptly instituted.

Article 2. The deck or watch is never to be left in charge of an officer of less rank than lieutenant, except by permission of the commanding officer.

Article 3. He is to see that the vessel is properly steered, the sails properly set and trimmed, the log regularly hove, proper look-outs placed, and all necessary remarks duly entered upon the log slate; which he shall examine and sign at the expiration of his watch. After the occurrences of the day shall have been copied in the log-book, he will sign the remarks of the different watches when he had charge of the deck.

Article 4. He shall inform the captain of all strange sails that are seen, all appearances of danger, all signals that are made, and of all circumstances which may alter the relative positions of the chase, or prevent the ship from steering the course ordered.

Article 5. He is never to change the course ordered, or increase or diminish the sails of the vessel, without authority of the captain, except in cases of necessity, which he will report immediately to the captain.

Article 6. He is not to make any signal, by day or night, without orders from his commander, unless to warn vessels of some danger.

Article 7. He is to be very particular to inform the officer who relieves him of all unexecuted orders which he may have received, of all signals which remain to be executed, of the position of the chase, and give him all such other information as may be necessary or serviceable to him in keeping the vessel in her proper station, or for her safety.

Article 8. No boat is to be allowed to leave the vessel, or come alongside, without the knowledge of the officer of the watch. When boats come alongside with provisions, water, or stores of any kind, he is to see them cleared without delay, and that all articles which may be ordered to be sent out of the vessel are carefully and properly put on board the vessels or boats which are directed to receive them.

Article 9. He shall take care that a strict and accurate account is taken of all stores received on board or sent from the vessel during his watch, and see that those which are received are delivered in charge of the proper officer, and that the number and quantity received or sent from the vessel is correctly entered upon the log slate.

Article 10. He shall be particular in making all the usual reports to the captain or executive officer, and shall require all officers, and others under his orders, to perform their duties in a proper manner. He shall be particular in seeing that all the usual honors and etiquette of a man-of-war are strictly observed.

The Second Lieutenant.

Article 11. The second lieutenant, or officer appointed to perform his duties, will, if ordered to a vessel before her stowage is commenced, superintend, under the direction of the commander of the vessel, the stowing of the ballast, water, provisions, and all other articles, in the hold.

Article 12. When the stowage of the hold of any vessel shall be completed, an entry must be made in the log-book, specifying particularly the quantity and arrangement of the ballast, number, size, and disposition of the tanks and casks, and of the quantity and stowage of provisions and other stores. Accurate plans must also be made of the stowage of the hold, showing the disposition of all the articles, which must be inserted in the first page of the log-book; and if any material change should be afterwards made in the stowage, the changes must be noted, and new plans be inserted in the log-book.

Article 13. The second lieutenant is to visit the hold and cable tiers frequently, and see that they are kept in good order, and as clean as circumstances will admit.

Article 14. He is, under the direction of the commander or executive officer, to see that the cables are at all times properly secured and protected from injuries; that the tiers are kept clear; and that all necessary arrangements are made for anchorage, mooring, unmooring, or getting under way with the greatest facility and despatch.

Article 15. He is to see that the standing and running rigging, and the sails of the vessel, are at all times in good order, protected from injury, and ready for service; and to report all such as may require alteration or repairs.

Article 16. He is to be particularly careful to prevent any waste or improper expenditure of fuel or water.

Article 17. He shall examine the charts of all the coasts which the vessel may visit, and note upon them any errors which he may discover, and inform the commanding officer of the same, that he may, if he think them sufficiently important, transmit them to the Department.

Article 18. He shall frequently examine the compasses, time glasses, log and lead lines, and keep them in order for service. He shall ascertain daily, or oftener, if required, the position of the vessel, and report the same to the captain. He shall have charge of the chronometers; and, when at sea, he shall take regular morning and evening sights, and report the result to the captain, and work up the vessel's run to eight o'clock, P. M.

Article 19. He is to have charge of, and must account for, all nautical books, instruments, charts, national flags, and signals, belonging to the ship.

Third Lieutenant.

Article 20. He shall keep the vessel's log book, and see that all required particulars are duly entered in it; and he shall immediately afterwards send it to the lieutenants, that they may sign their names at the end of the remarks in their respective watches while the circumstances are fresh in their memories; and he shall then take it to the commanding officer for his inspection.

Article 21. The log book shall be kept by civil time, both at sea and in port; and there shall be entered on the log slate and log book, with minute exactness, the following particulars:

1. The direction of the wind, state of the weather, courses steered, and distances sailed, with the amount of leeway and temperature of air and water at the end of each watch at sea; the time when any particular evolution or service was performed; the number of all signals, the time when made, and whether general or otherwise; the na-

ture and extent of all punishments inflicted, with the name and offence of each person punished; all dangers discovered in navigation; the names and rank, or rating, of all persons who may join or be detached from the vessel.

2. The loss or serious injury of boats, spars, sails, rigging, and stores of every kind.

3. An account of all stores received, with their marks or quantities, from whom received, or by whom furnished; and the department to which they belong.

4. An account of all stores totally condemned or converted to other uses by survey.

5. All stores sent out of the vessel, by whose authority, and for what purpose.

6. The marks and numbers of every cask, bale, and box, which, on being opened, shall be found to contain more or less than the marks, and the difference.

7. Every alteration made in the allowance of provisions, and by whose orders.

8. The draught of the vessel.

Article 22. The remarks made and signed by the lieutenants shall not be altered or amended by any person after they have been signed. The master or captain may, within twenty-four hours after an occurrence has happened, note it in such manner as they may think proper; but to all such notes they shall sign their own names.

Article 23. Should the third lieutenant be removed or suspended, he shall sign the log book, and deliver it to his successor, taking his receipt for the same, and for all articles under his charge.

CHAPTER VI.—FORWARD OFFICERS.—*Boatswain, Gunner, and Carpenter.*

Article 1. They must carefully examine all articles belonging to, and all stores received for, their respective departments, and see that they are of good quality, that they agree in quantity with the invoice or bill sent with them, and that they are in good order; and must make immediate report to the commanding or executive officer, or officer of the watch, of any defect or deficiency which they may discover.

Article 2. They shall make no change, conversion, or expenditure of stores, without an order from the commander or such other officer as he may appoint to issue them; and they shall produce such order to the commander or officer appointed by him to audit their weekly accounts, as vouchers for the expenditures therein charged.

Article 3. They shall lend no stores except by written order of the commander; which order, together with the receipt of the person to whom the stores were lent, must be produced as vouchers for the expenditure.

Article 4. They shall, as far as may be possible, expend the oldest stores first, particularly if they are of a perishable nature.

Article 5. They shall request a survey upon all stores which may be injured or become unfit for service, and expend such as the surveying officers may condemn, preserving a copy of the survey as a voucher; but, if the survey shall direct them to be converted to some other *use*, they shall charge themselves with them accordingly, and expend them in the same manner as any other stores.

Article 6. They shall not receive credit for any loss or waste of stores, unless they shall produce regular vouchers or certificates to show that it was not occasioned by their neglect or misconduct.

Article 7. They shall be particularly watchful, and make immediate report to the commander or executive officer, of any neglect or misconduct which they may discover in the person having charge of the stores.

Article 8. They shall examine the different parts of the vessel which are more immediately under their particular charge, or belonging to their department, and report their condition to the executive officer or officer of the watch, at eight o'clock in the evening, and in each morning watch at sea, and make such further examinations and reports as may at any time be directed.

Article 9. When a vessel is about to be dismantled, they will see that all the articles in their respective departments are properly secured and tallied with their names and qualities, whether "serviceable, requiring repairs, or unserviceable;" and that all precautions are taken to prevent injury.

CHAPTER VII.—COOK.

Article 1. He is to be held responsible for the safe-keeping and proper distribution of the fresh water, meat, and vegetables, which may be delivered into his charge. He is to receive no meat unless it is properly tallied.

Article 2. He is to have the rations of the crew properly cooked, and delivered to the cooks of the messes, at such times as may be directed by the commanding officer.

Article 3. He is to see that the boilers and cooking utensils are kept perfectly clean, and shall preserve order and silence about the galley, and report offenders.

CHAPTER VIII.—CREW.

Article 1. The commander of every vessel shall see that she is perfectly cleansed and dried before the crew are received on board.

Article 2. He shall, by all means in his power, promote cleanliness among his crew, prescribing such rules and regulations upon the subject as may be suitable to the climate and other circumstances.

Article 3. He shall prevent all unnecessary exposure of those under his command, and shall take every proper precaution to preserve the health of his crew.

Article 4. There shall be a reasonable quantity of fresh water allowed for cooking the rations of the men, and for

tea water, and the whole daily allowance of fresh water shall not be less than one gallon per man, except in case of necessity.

Article 5. Every commander is enjoined to pay strict attention to the comfort of his crew, to see that their rations are issued in due time, and always in the presence of an officer and a petty officer, and that their meals are served in a proper manner. When in port fresh meat and vegetables shall be issued at least once a week, if they can be procured. The ration shall never be inferior to the usual quality, when good provisions can be obtained.

Article 6. One hour shall be allowed to the crew for breakfast, one hour for dinner, and half an hour for supper, unless prevented by the necessary duty of the ship.

Article 7. Every petty officer and seaman shall be furnished, without charge, on coming on board, with one clothes bag and two hammocks.

Article 8. When not prevented by bad weather, or other good reason, the crew shall be permitted to wash clothes on every Tuesday and Friday morning, and, if practicable, fresh water and soap shall be allowed for that purpose. All hammocks shall be scrubbed once a fortnight, and all bedding shall be thoroughly aired once a month, and scrubbed once in three months.

Article 9. In every vessel there shall be a standard hammock and bed, to which all shall conform when lashed up.

Article 10. When at sea only one watch of hammocks shall be piped down, and all hands called at half-past seven in the morning. When in port, all hands shall not be called before four o'clock, when the sun sets after six, nor before five when the sun sets before six, except for good and sufficient reason.

Article 11. Every mess of the crew shall be furnished with a suitable chest or locker for the mess utensils and small stores, and with the requisite number of kids, cans, and tin buckets.

Article 12. All bright work, which is not clearly necessary and proper, is prohibited.

Article 13. No petty officer, seaman, or boy, shall be kept in confinement longer than one week, except for good and sufficient reasons, to be reported to the Department.

Article 14. Every proper attention shall be paid to the condition and comfort of the sick, and they shall not be subjected to any annoyance or interruption which can be avoided.

Article 11. The commander will require daily reports of the state of the sick from the executive officer, and his opinion of the best means of preserving or restoring health, whenever he may think proper.

Article 16. When men are sent to the hospital, (which is not to be done without the sanction of the officer in command,) they are, if practicable, to be accompanied by one of the officers of the vessel, who is to see that the clothing and bedding of the men are carefully preserved during his illness.

CHAPTER IX.—ENLISTMENTS.

Article 1. Commanding officers shall enter no boy under thirteen years of age, or under four feet nine inches in height, nor any person whatever under twenty-one years of age, without the consent of his parent or guardian, if any such may be found; nor any landsman under twenty-five years of age, unless he shall have a knowledge of some mechanical trade which will be useful on board a vessel; nor any landsman having such mechanical trade, unless he is under thirty-five years of age. No person is to be entered as ordinary seaman unless he shall have been at sea at least two years, nor as seaman unless he shall have been at sea at least five years.

Article 2. The commander shall not enter free colored persons, nor boys to serve until they are twenty-one years of age, nor any person as petty officer, without the special order or permission of the Department.

Article 3. The law which authorizes and regulates the enlistment of persons for the Revenue Marine, for the time being, must be printed at the head or on the back of the shipping articles, and commanding officers shall cause the same to be read to every person before signing them; nor shall they allow any person to sign such articles when intoxicated; nor shall they enter any person known to have been convicted of felony; nor is any slave ever to be entered for the service, or to form a complement of any vessel of the Revenue Marine of the United States.

CHAPTER X.—GENERAL REGULATIONS—COMPLEMENTS OF VESSELS.

Article 1. In case of a deficiency of "seamen," a vessel, which may be otherwise ready for service, is not to be detained, if such deficiency shall not exceed one-fourth the number of seamen allowed in the table of complements, and if the deficiency can be supplied with an additional number of "ordinary seamen;" nor shall a vessel, when under orders for service, and otherwise ready, be detained, if the whole number of petty officers and persons of inferior ratings on board shall be equal to nine-tenths of the total number of such persons which may be allowed in the table of complements.

Article 2. The Department will, at any time, if it deems it expedient, direct vessels to sail with still smaller numbers, or otherwise modify the table of complements for vessels destined for particular service.

Article 3. The articles allowed in the tables of equipment, for cabin and ward-room of vessels in commission, must not be varied in kind, nor exceeded in number, nor must the original cost, or any repair, exceed the prices therein specified for each respectively; and the commander and other officers of a vessel shall be bound to accept such articles as shall be furnished from the contractor, whenever they shall be considered of proper quality by the Collector; nor shall any such fixtures be surveyed, sold, or replaced, except by the express direction of the Department.

Article 4. The necessary funeral expenses of all persons who shall die while in actual service, will be paid by the Treasury Department.

Article 5. All inferiors, in passing a superior, or when they address him on duty, shall touch their hats; and superiors are strictly enjoined to return such salutes. The fact that an officer is not on duty, or in uniform, shall not be regarded as an excuse for any act of disrespect or omission of naval courtesy on the part of an inferior to a superior whose rank is known.

Article 6. When there are two accommodation ladders, the starboard one shall be used by the captain and ward-room officers, and the larboard one by all other officers. When there is but one accommodation ladder, all officers going on leave, or returning from leave, may use it.

CHAPTER XI.—STORES.

Article 1. The commander of a vessel, when she is first equipped, shall be furnished by the Collector with inventories of all the articles belonging to the different departments of the vessel, and he is thereafter to keep accurate accounts of all expenses incurred for the vessel in the different departments, and shall make quarterly returns to the Collector, according to such forms as may be prescribed by the Department, so that the annual expenses of each vessel may be correctly ascertained.

Article 2. He shall cause a regular and strict account of the receipts and expenditures of all provisions and stores to be kept; and, after satisfying himself of their correctness, have the same entered monthly in a general abstract expense book; and shall, at the end of every six months, ascertain, from actual survey, the amount on hand, and inquire particularly into all deficiencies, and report the same to the Department.

Article 3. The commander shall, when a vessel is paid off or laid up in ordinary, require of all officers charged with stores and provisions, an abstract statement of the receipts and expenditures to that date. These statements shall be carefully compared with the actual amount on hand, and all deficiencies duly noted and inquired into; after which reports shall be made to the Department, when they shall be strictly examined.

Article 4. He shall examine all returns and expenditures, all requisitions for supplies, all accounts rendered against the vessel, and, on being satisfied of their correctness, shall approve the same.

Article 5. He shall use the utmost economy and care in every thing which relates to the expenses of the vessel or the public service; and shall require from all those under his command a rigid compliance with the regulations for the receipt, conversion, and expenditure of the stores of every description.

Article 6. Should it become necessary to cut or slip a cable, or should a vessel part one, the commander of the vessel shall use every exertion to recover it; but should he not succeed, such information must be forwarded to the Department, or the nearest Collector, as may best facilitate its recovery.

CHAPTER XII.—COLLECTORS.

Article 1. All supplies for the Revenue Marine, not furnished by contract, are to be purchased by the Collector.

Article 2. He shall make all purchases upon the most advantageous terms for the United States, and shall require that all articles be of the best quality, be delivered in good order, and that they be accompanied by proper bills, showing their number or quantity and price.

Article 3. He shall have no private interest, directly or indirectly, in the supplying of any article which it may be his duty to procure for the Revenue Marine.

Article 4. Articles sent on board any vessel by the contractor, in conformity with previous requisitions or orders, must be delivered to the commanding officer, or such person as he may appoint to receive them; who is hereby required to cause receipts to be given for the same, provided they are of the proper quality, in proper order, and accompanied by proper bills or invoices.

Article 5. All stores sent on board a vessel in commission, by a contractor, will be carefully examined, when they are first received, by the officer to whose department they may belong, and such others as the commander of the vessel may appoint; and, if found by them to be of improper quality, a regular survey of the same will be held with the least possible delay.

Article 6. Such articles as the surveying officers may declare to be unfit for service, or not conformable to contract, may be returned to the contractor, and no receipt shall be given for the same. Duplicates of the surveys must be immediately forwarded to the Department, accompanied by such remarks as may be deemed necessary.

Article 7. Every cask, box, or package of supplies, must be numbered, and have the contents distinctly marked upon it.

Article 8. All supplies furnished must be accompanied by a bill or invoice, specifying the particulars and cost of each, the objects for which they are intended, and the appropriation to which they belong. Without these, no receipt will be given for them, unless the Department shall think proper to give an express order to that effect.

Article 9. He shall make no sale of articles belonging to the United States, nor any purchases, nor incur any public expense, without the sanction of the Department.

Article 10. He will receive no credit for any disbursements, unless he produces an order of the Department, or of some proper officer, to make the purchase or payment, or requisitions duly approved, conformably to the regulations of the Revenue Marine, the receipts of the persons to whom the articles were delivered, or to whom payment was made, and unless the payment shall have been sanctioned by the proper officer, as required by these regulations.

CHAPTER XIII—MISCELLANEOUS.

Article 1. All persons in the Revenue Marine shall conduct themselves with perfect respect to their superiors, and shall show every proper attention and regard to those under their command; and shall, on all occasions, set an example of morality, subordination, and attention to duty.

Article 2. If an officer shall consider himself to be oppressed by his superior, or shall observe any misconduct in him, he is not on that account to fail in his respect to him, but he is to represent the same, in the manner prescribed, to the commanding officer present, or the Secretary of the Treasury, as the case may require.

Article 3. If any person in the Revenue Marine shall know of any fraud, collusion, or other improper conduct, in any agent, contractor, or other person employed in matters connected with the Revenue service, he shall report the same in writing, through the prescribed channels, to the proper officer or the Department. But he must, in all cases, specify the particular acts of misconduct or collusion, and state the means of proving the same; and he will be held strictly accountable for any groundless or vexatious charge he may exhibit.

Article 4. No person in the Revenue Marine shall use any language that may tend to render officers or others dissatisfied with any service in which they may be engaged, or upon which they may be ordered, or to diminish their confidence in, or respect for, their superiors in command, or which may, in any manner, tend to weaken that subordination which is essential to the security and usefulness of the service.

Article 5. When the sun sets after six o'clock, the tattoo shall be beat at nine o'clock in the evening, and the colors be hoisted at eight o'clock in the morning; and when it sets before six o'clock, it shall be beat at eight o'clock in the evening, and the colors shall be hoisted at nine o'clock in the morning.

Article 6. The lights in the steerage shall be extinguished at nine P. M., those in the ward room at ten P. M.; and all other lights and fires shall be extinguished at eight P. M., except those specially allowed by the commanding officer.

Article 7. No person shall be permitted to read in bed by the light of a lamp or candle, and no smoking shall be permitted, except at or forward of the galley, and in the cabin; but the commanding officer may, on special occasions, allow smoking in the ward room.

Article 8. The magazine is never to be opened without the knowledge of the commanding officer, nor until the hatches and tarpaulins are on, and lights put out. When powder is to be taken on board, or removed from the ship, all lights and fires are to be carefully extinguished, under direction of an officer, and reported to the proper authority.

Article 9. In the execution of criminal process by the civil authorities, officers, when lawfully required, are to furnish all proper aid within their commands.

Article 10. The commander, when ordered from one station to another, shall, before leaving, examine the bills which require his approval; and for that purpose shall notify the persons who may have furnished the same to attend, at some specified time, with their accounts, so that none may be left without receiving his inspection and approval, should they be correct. The approval of all accounts must bear the date of the time of the approval, and the sum for which the account is approved must be written in words at length.

Article 11. Men are not to be transferred from vessels of one station to vessels of another station, without the consent of the Secretary of the Treasury, nor from one vessel to another of the same station, unless required for the public interests.

Article 12. No person in the Revenue Marine is to be discharged before the expiration of his term of service, without the order or permission of the Secretary of the Treasury.

Article 13. When any person shall be transferred from one vessel to another, the commander of the vessel from which he may be sent shall take care that he be accompanied by a correct statement of his accounts, showing the date of his original entry into the service, his term of service, his rating, the amount he may have received under the different heads of the pay-roll, and the amount still due him; which statement shall be forwarded to the commander of the vessel to which he may be sent, to be by him handed to the Collector.

Article 14. Gambling is strictly prohibited on board the vessels of the Revenue Marine.

Article 15. Should any officer of the Revenue Marine so far forget what is due to his own honor, and to the honor of the service of which he is a member, as to incur debts upon a station, which the pay then due to him, or his other immediate resources, will not enable him to discharge; or if he should leave any station without first paying any debt which he may have incurred, and complaint should be made of the same to the captain or commanding officer of the vessel, it shall be the duty of such captain or commanding officer to make report of the facts and circumstances to the Secretary of the Treasury.

Article 16. Every officer, on leave of absence or waiting orders, shall have his accounts on the books of a Collector, and shall report every change of his residence to the Department.

Article 17. Notwithstanding that particular duties are prescribed for different officers on board of vessels by these regulations, yet it is not intended to limit their duties to those specified, but they are promptly to obey all lawful orders of their superiors.

Article 18. The crew of every vessel shall be dressed and inspected at quarters at nine A. M., every day except Sundays; and shall be mustered at quarters daily at sundown. On Sunday the crew shall be dressed and inspected at quarters at ten A. M.; after which the crew shall be mustered, when the weather and other circumstances will permit. Whenever an order is given that the crew shall dress for inspection, or for any special purpose, the order will be understood as addressed to the officers also; and they will accordingly, on all such occasions, appear in proper uniform, and not wear overcoats, except by permission of the commanding officer.

Article 19. The hours for meals on board every vessel shall be as follows, and shall not be varied, except by permission of the commanding officer on special occasions:

Breakfast at eight A. M., for all officers and men; dinner at meridian, for the crew and steerage messes; dinner at or before three P. M., for the ward-room messes; dinner at or before four P. M., for the cabin messes; supper at four P. M., for the crew and steerage messes, when the sun sets before six o'clock, and at five P. M., when the sun sets after six o'clock; supper before eight P. M. for all other messes.

Article 20. No spirituous liquors shall be brought on board any vessel of the Revenue Marine.

Article 21. No female is to be taken to sea from the United States in any vessel of the Revenue Marine, without express permission from the Department.

Article 22. Officers of the Revenue Marine are strictly prohibited from publishing, or causing to be published, in newspapers, pamphlets, handbills, or otherwise, any disrespectful or offensive matter relative to transactions of a private nature between officers, or between officers and citizens; and any officer so offending shall be arrested and tried therefor, and one specification of the charge against him shall be the violation of this regulation.

CHAPTER XIV.—RANK AND COMMAND.

Captains, First Lieutenants, Second Lieutenants, Third Lieutenants.

Article 1. The above named commission officers shall take precedence and command in their respective ranks according to the priority of the date of their commissions. Should officers of the same rank have commissions bearing the same date, they will be numbered, and the lowest number will designate the officer entitled to the precedence and command.

Article 2. The officers of the Navy and Revenue services of the United States shall rank together as follows:—Third lieutenants with midshipmen of the Navy; second lieutenants with passed midshipmen; first lieutenants with masters; and captains with lieutenants of the Navy.

CHAPTER XV.—SUSPENSION AND ARREST.

Article 1. On complaint being made against an officer, and in every case requiring immediate decision, any superior may suspend his inferior, until further directions shall be received from the Secretary of the Treasury.

Article 2. Officers are not to be suspended for light or trifling offences; but for such the commanding officer may express his disapprobation; which, in most cases, will answer the purpose of maintaining discipline.

Article 3. When the commanding officer shall suspend or continue the suspension of an officer, he shall call upon him for an explanation of the complaint made against him, and a list of persons to be questioned, and shall promptly institute an inquiry into the circumstances, in order to regulate his further proceedings. If, after such inquiry, he shall not deem a report to the Department requisite, the officer shall, within ten days, be restored to duty; but in every such case, when a complaint of oppression is made by an inferior against a superior, he shall, when required, give his reasons, in writing, to the inferior making the complaint, who shall have the right to appeal to higher authority. If, on the contrary, he shall decide to act further in the matter, he shall transmit to the Collector, or the Secretary of the Treasury, a statement of the facts and circumstances, the explanation of the accused, the list of witnesses, and a summary statement of the information given by each, that the Secretary of the Treasury may, if in his opinion necessary, cause the matter to be further investigated by such officers of the Revenue Marine as may be detailed for that service.

Article 4. No officer suspended shall be confined to his room, nor restrained from the proper use of any part of the vessel, except the quarter deck, unless it may be necessary for the safety of the vessel or the preservation of good order and discipline.

Article 5. If the commanding officer of a vessel should, in any emergency, relieve an officer from suspension without withdrawing the complaint or charges against him, the officer shall return to duty and obey orders as usual, but shall remain subject to inquiry as if he had not been restored to duty.

Article 5. Offences shall not be allowed to accumulate, so as to form collectively sufficient matter for prosecution, without giving due notice to the offender; and any offence allowed to pass unnoticed, or for which the offender was reproved, shall not be revived and subsequently investigated, except when it may be indispensable to prove a particular habit charged, or to the due administration of justice.

Article 7. Offences of different character shall not be embraced in the same charge, but a separate charge shall be made for each offence of different character.

CHAPTER XVI.—OFFICERS ON LEAVE, OR WAITING ORDERS.

Article 1. No more than one commissioned officer from each Revenue vessel shall be absent on leave at the same time. Captains will apply to the Department, through the Collector, for permits to be absent. Lieutenants may be indulged in leave of absence, by the joint permission of the Collector and officer in command—not to exceed four weeks; at the expiration of which period, no extension of leave shall be granted without the express permission of the Department. Should the services of an officer while on leave be necessary, he shall, on the requisition of the Collector or commanding officer, resume his duties. The absence of any officer shall be noted daily upon the journal of the vessel.

Article 2. Officers when sick or waiting orders will report to the Department, in writing, on the first day of every month.

CHAPTER XVII.—MILITARY HONORS AND CEREMONIES.

Article 1. When the President of the United States shall visit a vessel of the Revenue Marine, he shall be received with the following honors: The yards shall be manned, all the officers shall be on deck in full uniform, and a salute of twenty-one guns shall be fired. He shall receive the same honors when he leaves the ship.

Article 2. The Vice President shall be received with the same honors as the President, except the salutes; one salute of nineteen guns shall be fired when he leaves the vessel.

Article 3. The Secretary of the Treasury, or any head of a Department of the General Government, or any of the Justices of the Supreme Court, or the Governor of a State, shall be received with the same honors as the Vice President, except that the salute shall be of seventeen guns.

Article 4. Upon the anniversary of the Declaration of Inpendence of the United States, the colors shall be hoisted at sunrise, and all the vessels of the Revenue Marine shall, when in port, be dressed, and so continue until the colors are hauled down at sunset, if the state of the weather and other circumstances will allow it. At sunrise, at meridian, and at sunset, a salute of twenty-one guns shall be fired from every vessel in commission.

Article 5. On the 22d day of February, the anniversary of the birth-day of Washington, a salute of twenty-one guns shall be fired at meridian from every vessel of the Revenue Marine in commission.

Article 6. All unnecessary or unusual expenditure of ammunition is strictly forbidden.

Article 7. Captains shall, when they go on board a vessel of the Revenue Marine commanded by officers of the same or inferior rank, be received on deck by the commander of the vessel visited, by the officer second in command, and by the officers of the watch.

Article 8. All commission officers below the rank of a captain shall be received by the officer of the watch.

Article 9. The salute of a captain shall be returned with nine guns, and the salute of a lieutenant commanding with five guns.

Article 10. The gangway ceremonies will be as follows: For captains, the side shall be piped by the boatswain, and attended by four side boys. For ward-room officers, the side shall be piped by the boatswain and attended by two side boys.

These ceremonies shall not be observed, except between sunrise and tattoo in the evening. After dark each side boy shall hold a light. After tattoo the side shall be attended only by the quartermaster's light, for any officer of the Revenue Marine.

Foreign officers shall at all times be received with the honors and ceremonies due to their rank, when they come on board, and when they leave a vessel of the Revenue Marine.

When the captain is absent, a light shall be hoisted at the peak at tattoo.

Such portions of the foregoing regulations as relate to the crew, shall be read in their presence at least once in every week.

J. C. SPENCER, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *November* 1, 1843.

[NO. IV.]

[The body of Instructions addressed by the Department of State to Consuls, and Vice Consuls, noticed at page 74, article 542, is here introduced in full, to supply any deficiency that exists in those that emanate from the Treasury Department to said commercial agents abroad. Yet that statement itself is defective, not having embraced the instructions, or any part thereof, which were in force anterior to and on the 8th of August, 1815, inclusive, of which no knowledge existed in the Department of State at the date of the substitute edition of 1838; they having been temporarily lost or mislaid, (in consequence of the improvident practice of entrusting the files to the custody of messengers, whose other vocations are incompatible with this service, but which still prevails in some of the Departments,) and were unintentionally repealed by the issue of 1838; but which, having been since recovered, will be partially or wholly restored at the next issue of those Instructions.]

GENERAL INSTRUCTIONS TO THE CONSULS AND COMMERCIAL AGENTS OF THE UNITED STATES.

DEPARTMENT OF STATE, *Washington, July* 1, 1838.

The following instructions are intended to supersede those which have, at different periods, been issued from this Department, embodying directions to those officers, and arranging them under proper heads, for the purpose of making them easily referred to, and producing uniformity in all the consular proceedings.

CHAPTER I.

Of the duty of a Consul on his appointment, before he enters on the exercise of his official duties.

Article 1. As soon as a Consul receives notice of his appointment, he is required to execute a bond, with such sureties as shall be certified by the District Attorney of the United States for the District in which they reside, to be sufficient. He is to transmit the bond executed to this Department, for the approval of the Secretary of State, and he will, with all convenient despatch, after receiving his instructions, depart for the place of his destination, giving notice to the Department of the time of his departure, and of the vessel in which he embarks. On his arrival at the place of his destination, he will give notice to the Department of the fact. If the Consul appointed be, at the time of his appointment, a resident of the country to which he shall be appointed, his consular bond must be executed by him, and transmitted to the United States, for the purpose of being executed by his sureties, who must be residents of the United States.

CHAPTER II.

Of the formalities to be observed by a Consul after entering upon the duties of his office.

Article 2. The first duty of a Consul, on his arrival at his post, will be, to give notice of the fact to the Minister or Chargé d'Affaires of the United States, if there be one near the Government of the country to which he is sent, to whom his commission will be sent by the Department, with instructions to apply for the usual exequatur. If there be no Minister or Chargé d'Affaires of the United States resident in the country, the Consul will, immediately on his arrival, transmit his commission to the Minister of Foreign Affairs, and request an exequatur. In either case, he will acquaint the proper authorities of the port or district to which he is sent with his appointment, and, if he can obtain their consent to his acting as commercial agent before the receipt of his exequatur, he is authorized to do so; but he is not to perform any act as Consul until his exequatur has been granted. This he must see made public in the manner usual in such country; and he will then apply to the person having charge of the consular seal, and the archives of the consulate to which he is appointed, for the delivery thereof, making an inventory of the papers and other effects they may contain, or verifying a former inventory, if any such has already been made, and passing a receipt for the same; transmitting a copy of such inventory to the Department, if it has not already been done; or, if any additions have been made to such archives since the last transmission, then sending a copy of the additional articles not contained in the former inventory.

Article 3. If there are any funds in the hands of the former incumbent of the office, they must be delivered over to his successor, unless they are the proceeds of the effects of an American who has died intestate more than a year, and which, according to the second section of the act of the 14th of April, 1792, ought to be remitted to the Treasury of the United States; in which case the Consul who received the same shall make the remittance.

Article 4. Having entered on the duties of his office, the Consul must immediately give notice thereof to the Department of State, to the Minister of the United States in the country to which such Consul is appointed, and to the Consuls of the United States residing in the same country, and in the neighboring ports of other countries; and no Consul is to absent himself from the country of his consular residence, without leave first obtained from the Department of State, or from the diplomatic agent of the United States in that country, unless in cases of emergency, which must be made to appear to the satisfaction of the Department.

CHAPTER III.

Of the Records and papers of the consular office.

Article 5. The following record books are to be kept in each consulate:

1. A letter book, into which are to be copied all official notes and letters, (other than those addressed to the Department of State,) according to their dates, which are written by the Consul or by his order.

2. A book of correspondence with the Department of State, in which are to be copied, according to their dates, all the letters written by the Consul to the Department, with the returns and other documents accompanying the same.

3. A record book for the entry of protests, and all other official consular acts, in which all such acts, of every description, shall be fairly written.

Article 6. When a paper of any description shall be entered or recorded in either of the said books, the same shall be indexed by a reference both to the name of the party and the subject of the paper.

Article 7. The answers received to official letters, and all other papers transmitted to the consulate intended to be permanently kept there, shall be kept in a proper place, labelled according to their subject matter, until a sufficient number shall be accumulated to form a volume, when they shall be bound up and indexed in the same manner as is directed with respect to the other records.

Article 8. All letters addressed to this Department must be written on foolscap paper, in a fair hand, leaving an inch margin all around the page; and the Consuls will recommend to their correspondents to observe the same form. These letters are to be folded in the manner of the ink lines which are herewith sent, to regulate the distance between the written lines of the communication; and the writer's name, consulate or agency, and date, must be regularly endorsed; after which they are to be enclosed in an envelope and properly directed. The Consuls are further requested not to put wafers or sealing-wax upon the communications and letters themselves, but only on the envelopes which enclose them.

Article 9. All the above mentioned books must be regularly paged; but where blanks occur, (as in the book of original letters from the covers and unwritten pages,) a cross must be made over the blank page, and it is not to be numbered.

Article 10. The consular books are to be kept distinct from those of the Consul's private affairs, and his consular business should, if possible, be transacted in a separate apartment from that in which his ordinary commercial or other affairs are carried on—designated by the arms of the United States exhibited at its entrance.

Article 11. Each consulate will be furnished with a seal of office, a flag, and the arms of the United States. Consuls not provided with these articles will give notice thereof to this Department. The seal is to be kept in some secure place, and used to authenticate all documents given by the Consul in his official capacity.

Article 12. With these "instructions," the Consuls will receive printed forms, which are to be used in making the customary commercial returns. These returns are to be made semi-annually, on the first days of January and July. The respective sums will be set down at the foot of the columns of figures; the name of the Consul and consulate, with the date, will be endorsed upon the returns, and a brief recapitulation will be annexed, specifying the number of vessels, the amount of tonnage, the number of seamen, and, where possible, the estimated value of cargoes.

Article 13. Also, with these "instructions," the Consuls will receive another printed form, being a consular statement of fees, designed to accompany the printed forms of returns described in the preceding article. In the specification of the items, the most scrupulous accuracy of detail is expected. The Consuls are requested to note such parts of the forms mentioned in this and the next preceding article as they may deem susceptible of improvement, and to make such suggestions in relation thereto as they may deem useful. This form is to be endorsed with the name of the Consul and consulate, the date, and the sum total in dollars and cents.

If it should at any time happen that no American vessels have entered or departed from the ports of a consulate within the half year, or that no fees have been received within that period, the Consul will state the fact in a despatch to the Department.

Article. 14. The Consuls will be particular to endorse numerically all their communications and returns, thus: No. 1, No. 2, &c., &c., so that at any time a deficiency in the series may be readily ascertained and supplied. Short marginal notes, too, indicating the subject matter of their communications, are particularly enjoined.

CHAPTER IV.

Of the duties required to be performed by Consuls and Vice Consuls of the United States.

Section 1.—*Of the nature of Consular duties.*—*Article* 15. Consuls (excepting those to the Barbary powers) are not invested with any diplomatic powers, and therefore are not entitled to communicate directly with the Government of the country in which they reside; except under the special circumstances hereinafter mentioned. Whenever application is to be made to the Government, it must be done through the Minister of the United States, if there be one; if not, and the case should require it, the Consul may make the application to the proper Department, but in respectful terms, stating the exigency of the case, and that an application to the subordinate officers could not be made, or had proved ineffectual.

Article 16. The duties of a Consul or Vice Consul are such as are prescribed by positive law, or such as arise from the nature of the office under the general commercial laws of nations.

The first statute prescribing particular duties to Consuls is the act of the 14th April, 1792. The first section of this act relates solely to the consular convention with France, which being no longer in force, this section is obsolete. A copy of so much of this act as is in force is annexed to these instructions.

Section 2.—Of the duties of Consuls in relation to Intestates' Estate.—Article 17. By the first clause of the second section, Consuls and Vice Consuls are empowered to receive protests or declarations, which captains, masters, crews, passengers, and merchants, *citizens of the United States*, may make in the place for which such Consul is appointed, and also such as foreigners may make before them relative to the personal interests of any citizens of the United States. The originals of these acts are to be kept in the books of records of the consulate, and copies, duly authenticated under the consular seal, are to be given to such persons as may demand the same.

By the second clause of the second section, where a citizen of the United States shall die within the consular district, the Consul or Vice Consul shall take possession of his effects, shall sell at public auction such part of them as may be of a perishable nature, and such further part as may be necessary for the payment of the debts of the deceased.

But in order to execute this power, the following are pre-requisites:

1. That the laws of the country permit such administration, or that it be stipulated by treaty.

2. That the person has died without any legal representative, any partner in trade, or trustee, to take care of his effects.

Article 18. In the execution of this duty, the following requisites are prescribed by the act:

1. An inventory must be taken of all the effects of the deceased, with the assistance of two merchants of the United States, or, for want of them, of any others.

In performing this branch of the consular duty, great attention is required; the word "effects," as under the act, comprehends property of every description, including debts due. Merchants of great respectability are to be selected as the assistants of the Consul. Although appraisement is not mentioned in the act, the Consuls are instructed to have the apparent value of each article affixed to it. If among the papers of the deceased are found any evidences of debts, although they may not be due in the consular districts, yet they are to be placed in the inventory.

2. The commercial books of the deceased are to be placed in the inventory, and particularly described, mentioning the number of pages each of the said books contains, and the Consul shall place a certificate, signed by him, at the beginning and the end of each book, in such manner as to prevent any addition being made to them.

The letter books of the deceased are comprehended in the term commercial books.

Article 19. This inventory must be entered in the consular books, and as doubts may arise whether this is such a document as is comprehended in the provisions of the first clause of this section of the law, the Consul is instructed to make two originals; that is to say, that the inventory be signed by him, and by his two assistants, both in the book of records in which it is entered, and in the authenticated copy.

Article 20. By the second section of the act aforesaid, all sales of the property of the deceased must be "at auction, after reasonable public notice." In the execution of this duty, the Consul is instructed to give the same previous notice that is directed by the laws of the country for the judicial sale of property in execution, and at some public place; but whether it be required in judicial sales or not, notice must be given in at least one of the gazettes of the place, if any be printed there, both in English and in the language of the country.

Article 21. No property shall be sold as being of a perishable nature, until it has been viewed by three respectable merchants, and by them, under oath, declared to be of that description.

Article 22. In one year after the death of the intestate, the Consul is directed, by the said second section of the act aforesaid, to transmit the balance of the estate, (after paying the debts and other lawful charges,) to the Treasury of the United States, in money, to be holden in trust for the legal claimants. But if, at any time before such transmission, the legal representative of the deceased appear and demand the effects in the hands of the Consul, he shall deliver them up, being paid his fees, and shall cease his proceedings.

Article 23. In the execution of the duty prescribed by the last preceding article, the Consul is hereby instructed—

1. To keep a regular account of all moneys received, as well for effects sold as for credits collected, and all sums expended, taking duplicate receipts, expressing on what account the sums were paid, numbering them regularly; one of each of the said duplicates to be kept by the Consul, the other to be delivered to the representative of the deceased, or transmitted to the Treasury, if no representative appear.

2. To enter on his consular books a regular account between himself and the estate of the deceased, in which he shall enter to his debit all the moneys and effects that come to his hands, and to his credit all the payments he may make; and, finally, the balance that he may deliver over or remit, so as to close the account. A copy of this account shall be delivered to the representative of the deceased, or transmitted to the Treasury, as the case may be.

3. As soon as any estate shall be finally settled, the Consul shall give notice to the Department, designating the balance in money which has been transmitted to the Treasury, or the effects which have been delivered to the representative of the deceased, as the case may be.

4. If there should be several parties, each claiming to be the representative of the deceased, and demanding the effects, the Consul must direct the parties to determine their rights in the tribunals of the country.

Section 3.—Of the duties of Consuls in relation to Wrecks.—Article 24. By the third section of the act aforesaid, the "Consuls and Vice Consuls, in cases where vessels of the United States shall be stranded on the coast of their consulates, respectively, shall, as far as the laws of the country permit, take proper measures, as well for saving such vessels, their cargoes, and appurtenances, as for storing and securing the effects and merchandise saved, and for taking an inventory or inventories thereof; and the merchandise and effects saved, with the inventory and inven-

tories, shall, after deducting therefrom the expense, be delivered to the owner or owners. But no Consul or Vice Consul shall take possession of any such goods, wares, merchandise, or other property, when the master, owner, or consignee thereof is present, or capable of taking possession of the same."

Article 25. In the execution of the duties prescribed by this part of the act, the Consul is instructed—

1. That all vessels, parts of vessels, and any portion of their cargo belonging to citizens of the United States, saved and brought into the consular jurisdiction, after being wrecked, or in consequence of any disaster at sea, are to be proceeded with in the same manner as if the vessel had stranded within the consular jurisdiction; and, if salvage shall be claimed and allowed by a competent tribunal, the remainder of the effects, or the balance of their proceeds, if sold, shall be disposed of in the same manner as is directed in the last preceding section with respect to intestates' estates; provided, in the case of salvage, that the court deciding the same will permit the Consul to receive the effects and balance, after paying the salvage.

2. In some countries, (as in Sweden,) chartered companies have the privilege of taking possession of all property wrecked; in others, it may be vested in particular magistrates or officers. In all these cases, the Consul is not to interfere with the legal function of the proper officer; but he may demand, as the representative of the absent master or owner, or as his official adviser, if he be present to assist at the taking of the inventory, the sale, and all other proceedings in relation to the property. It is his duty to protect the interest of the owner, and, if his reasonable requests are not complied with, to take the necessary evidence, and transmit it to the Department of State.

3. When any accident of this kind happens within his jurisdiction, the Consul is to give immediate notice to the Department of State, designating the vessel, and the owners or master.

4. When there is no impediment from the laws of the country, all proceedings in relation to property wrecked are to be the same with those prescribed for the property of intestates.

Section 4.—*Of the Duties of Consuls in relation to the Masters of American vessels.*—*Article* 26. By an act of the Congress of the United States, passed 28th February, 1803, a copy whereof is annexed to these instructions, it is in substance directed that every master of an American vessel shall, on his arrival at a foreign port, deposit his register, sea-letter, and Mediterranean passport with the Consul, Vice Consul, Commercial Agent, or Vice Commercial Agent, under a penalty of five hundred dollars, ($500,) which the Consul, Vice Consul, &c., &c., may recover in his own name for the use of the United States; and that, whenever a clearance from the proper officer of the port shall be produced to the Consul, he shall deliver up all the ship's papers, provided the master shall have complied with the provisions of the act of 28th February, 1803, and the act to which it is a supplement, (that is to say,) the act of 14th April, 1792.

Article 27. By another section of the same act, it is directed that, whenever a vessel belonging to an American citizen shall be sold in a foreign port, and her company discharged, or whenever a mariner, a citizen of the United States, shall, with his own consent, be discharged in a foreign country, it is the duty of the master or commander to produce to the Consul, Vice Consul, Commercial Agent, or Vice Commercial Agent, the list of the ship's company, certified according to the first section of the act of 28th of February, 1803, and to pay to such Consul, &c., &c., for every mariner being designated on such list as a citizen of the United States, three months' pay over and above the wages which may be due to such mariner; two-thirds to be paid by the Consul to the mariner dischared, upon his engagement, on board of any vessel, to return to the United States, and the remaining third to be retained for creating a fund for the payment of the passage of mariners, citizens of the United States, who may be desirous of returning to the United States, for the maintenance of American seamen who may be destitute in such port; and the sums retained for such fund shall be accounted for to the Treasury every six months by the person receiving the same.

Article 28. The under officers (below that of captain) are included in the provisions of this section; but the two months' wages are not to be paid in any case, unless the person so discharged has engaged on board of some vessel to return to the United States. If no occasion offers of a direct return, an engagement on board of a vessel ultimately to return, will be sufficient, or, if no such vessel offers, the seaman will be entitled to his two months' wages, on his shipping for an intermediate convenient port.

Article 29. Under the first of these sections, it will be the duty of the Consuls, immediately on the arrival of an American vessel in his consulate, should the master neglect to deliver his ship's papers as is directed by the law, to apprise him of the necessity of so doing by showing him the law that requires it, and of the penalty he will incur by refusal or neglect. When received, the papers are to be kept together in a place as safe as possible, to guard against fire and other accidents; and the Consul, on receiving such papers, shall make an entry in his consular record, specifying the time of delivery, the name of the vessel, the master, and what is the description of the papers deposited, as register, sea-letter, &c., &c.; and when the master shall produce the clearance of his vessel, and shall have complied with the directions of the act above recited, the Consul shall, without delay, deliver up the papers, and shall make an entry in his consular record of the time of such delivery.

Article 30. The provisions of the acts with which the master is obliged to comply before receiving these papers are:

1. If any of the seamen are discharged, he must have paid three months' wages of such of them as, by the shipping articles or descriptive list of the seamen, shall appear to be American citizens. If they appear to be such by either of these papers, no other evidence is required or permitted.

2. If a vessel be bound for a port in the United States, and there are destitute American seamen in the port, he must agree to take such seamen on board as he shall be requested to do by the Consul, not exceeding two seamen for every one hundred tons burthen of the vessel—on the terms he may agree on with the Consul, not exceeding ten dollars for each seaman. To enable the master of the vessel to obtain the payment specified, the Consul will give him a

certificate, stating the names of the seamen placed on board, and the amount to be paid for their passage; on which, upon the arrival of the vessel in a port of the United States, an endorsement will be made by the Collector of the Customs at such port, stating that such seamen have arrived in said vessel in his district.

3. He must pay the fees for the following services, or such of them as have been rendered by the Consul for the master or his vessel, according to the rules established by law, that is say:

1. For authenticating, under the consular seal, any act whatever, which may be made or passed in by the master, or at his request, for the concerns of the vessel, or its owners or freighters, *two dollars.*

2. For any certificate of the discharge of a seaman, *fifty cents.*

These are the only fees for the payment of which, by the acts of Congress, a Consul has a right to detain the ship's papers.

Article 31. For all other dues, the Consul may require payment at the time the service is performed, or refuse his agency until they are paid for or secured to his satisfaction; but the Consuls are earnestly advised to avoid, as much as possible, all contentions of this nature with their countrymen, which tend to degrade our national character abroad.

Article 32. When a vessel is sold under a decree of a court as having become unseaworthy in consequence of any accident or stress of weather, and the crew are discharged in consequence of such sale, the three months' wages are not to be required; but if the vessel is found not to be seaworthy in consequence of some decay or defect at the inception of the voyage, the seamen are not to lose their wages on account of the fault of the owners, and the three months' wages are to be exacted.

Article 33. If any fine or penalty shall be incurred by the master of an American vessel under any of the laws above mentioned, the Consul shall send to this Department a certificate of the fact, under the consular seal, with a proper description of the vessel, designating the port to which she belongs, and the place of abode of the master; to the end that suits may be instituted for the recovery of the penalty.

Section 5.—Of the duties of Consuls in relation to Seamen of the United States.—Article 34. By the fourth section of the said act of 28th February, 1803, it is made the duty of Consuls to provide for the mariners of the United States, who may be found destitute within their districts, sufficient subsistence and passages to the United States, in the most reasonable manner, at the expense of the United States, subject to such instructions as the Secretary of State shall give; and the section also provides for the manner in which such mariners are to be transported to the United States.

Under this section the Consuls are instructed—

1. That all seamen shipped as American seamen are entitled to the benefit of its provisions, and they shall not be refused the relief provided for by it under pretence that they are not really American citizens.

2. That the relief to be provided shall include board, lodging, and medical attendance, and clothing, when necessary; all to be on the most reasonable scale, consistent with the comfort and proper support of the individual.

3. That persons applying for relief be examined touching the manner of their being left destitute, and, if it shall appear, from such examination, that they have been discharged from any American vessel contrary to the provisions of the third section of the act of 28th February, 1803, or that any other provisions of the said act or other laws of the United States have been violated, in every such case it shall be the duty of the Consul to remit a copy of the examination of the mariner to this Department, with such other information as may enable it to cause prosecution to be instituted for such breach of the laws, designating the place at which the necessary witnesses will probably be found.

4. That, in all cases of such relief afforded, whether the seamen who have received it be returned to the United States or not, an exact account be furnished, in the half-yearly returns made by the Consul, of the name of the individual, and of the ship, its master, owner, and the port to which she belonged, together with the sum expended, with vouchers, where, from the nature of the case, they can be procured.

Article 35. Where piracy, mutiny, or any other offence against the laws of the United States, shall have been committed on board of any vessel of the United States coming into the consular district, it is the duty of the Consul, after taking the depositions necessary to establish the facts, to apply to the local authorities for means of securing the offenders while they remain in port, and to provide the means of sending them, without delay, to the United States for trial; and, in all such cases, where the vessel, on board of which the offence was committed, is not bound to the United States, the Consul is directed to procure two of the principal witnesses to be sent home with the person accused; and he is, at the same time, to transmit certified copies of all the depositions he has taken in relation to the offence, an exact detail of all its circumstances, and such information as may be necessary to secure the conviction of the offenders.

Article 36. Great care must be taken in all cases of accusations against mariners, by their officers, not to confound a simple and casual disobedience of orders with the crime of mutiny, which has, in some cases, been made in order to justify a discharge of seamen in a foreign port contrary to the directions of the act. In this, as in all other cases, the Consuls are particularly instructed, while on the one hand they support the masters of vessels in the exercise of their proper authority, on the other to discourage and prevent all oppression of seamen by their officers. One essential object of the consular appointment is the protection of this class of our fellow-citizens, whose habits of life require a kind of guardianship of their persons and interests in foreign countries, but, at the same time, a strict vigilance over their conduct.

Section 6.—Of the duties of Consuls in granting Certificates and Passports.—Article 37. Consuls are authorized to grant passports to American citizens, which must be authenticated by their signature, and the consular seal, and must be in the form hereunto annexed. Great care and circumspection are required in the exercise of this duty,

that passports be given to none but American citizens; and to give such passport to an alien, knowing him to be such, is an offence punishable by a fine of one hundred dollars, ($100,) to which the President will always add deprivation of office.*

The same observations apply to certificates, that property belonging to aliens is the property of citizens, knowing the fact to be otherwise; by which offence a much higher penalty is incurred, the punishment being a fine not exceeding ten thousand dollars, ($10,000,) and imprisonment not exceeding three years. Consuls, therefore, in all such cases, will require such evidence as will show clearly that they had good reason to believe the truth of the facts they certify.

Article 38. By the Revenue laws of the United States, Consuls are authorized to give certificates of the landing of merchandise to obtain the benefit of drawback. As great frauds upon the Revenue have sometimes been committed by obtaining certificates without a due examination of the articles, Consuls are instructed to give no such certificates without personal inpection or full proof.

Article 39. Authority is also given by the same laws to certify invoices of goods shipped for the United States; but the shipper is entitled to include in one invoice all the goods he may ship by the same vessel. On these, and on all other subjects relating to duties regarding the Revenues, particular instructions will be given by the Treasury, which will be equally obligatory as if they had proceeded from this Department.

Section 7.—Of the duties of Consuls with respect to the appointment fo Consular Agents.—Article 40. When there are several seaports in a consular district, to which American vessels resort, it is the duty of the Consul to appoint some fit person to be consular agent in such port, who shall correspond with, and make his returns to him, (the Consul,) who shall transmit copies of them with his own quarterly returns.

Article 41. Great care must be taken in the selection of consular agents. American citizens are to be preferred, when other qualifications are equal; and when fit persons can be found who are not engaged in commerce, they are to be selected. The Consul is to be responsible for the official act of the consular agent appointed by him; and he must immediately give notice to the Minister of the United States, near the Government of the country where he resides, to the local authority of the place, and to this Department, of such appointment.

CHAPTER V.

Rules for the general conduct of Consuls not reducible to either of the preceding heads.

Article 42. Every law, edict, or regulation, in any way affecting the commerce of the United States, or of any other country than that in which the consular district lies, must immediately be transmitted to this Department; and, if it be a local regulation, operating only on a particular port, the Consul must also give immediate notice thereof to the Minister, if there be any in the country to which the district belongs.

Article 43. The Consuls are expected, once in three months at least, to write to the Department, if it be for no other purpose than that of apprizing the Department of their being at their respective posts. They are not required to write oftener, unless in emergent cases, or where interest or business points out the propriety of more frequent communication. In their correspondence, they will note all events that bear upon the commerce of the country with the United States, and of our navigation, the establishment of new branches of industry in the extent of their consulate, and the increase and decline of those before established; they will make such suggestions as, in their opinion, may lead to the increase of our commerce or navigation, and point out those which have a contrary effect, with the means that appear proper for avoiding them. Samples of manufactures, and specimens of produce which appear to be valuable articles either of export or import, if not generally known, should be sent, if not too bulky, with the consular letters; and if too bulky, may be addressed to the Collector of some of our principal ports; also, seeds of plants and grain which might be cultivated to advantage in the United States. In general, the duties of the consular office require an attention to whatever can promote the commerce and navigation of our country, as well as the particular affairs of the individuals of our nation who may require the exercise of the consular function.

Article 44. The Consuls are particularly cautioned not to enter into any contentions that can be avoided, either with their countrymen, or the authorities of the country in which they reside; referring questions of that nature to the Minister or to this Department, and using every endeavor to settle, in an amicable manner, all disputes in which their countrymen may be concerned; countenancing and protecting them with the authorities of the country in all cases in which they may be injured or oppressed; but firmly refusing them support when they have been wilfully guilty of any infraction of the laws, particularly in any attempt to defraud the Revenue; and giving aid to the proper officers in preventing any such practices, which, though they may prove a pecuniary benefit to the individuals concerned, leave a stain on the national character.

---

* [*Form of Passport.*]

CONSULATE OF THE UNITED STATES OF AMERICA AT ———.

To all to whom these presents shall come, greeting:

No. ——.

I, the undersigned, Consul of the United States of America, hereby request all whom it may concern, to permit safely and freely to pass ——— ———, *the bearer hereof, a citizen of the United States; and, in case of need, to give him all lawful aid and protection.*

Given under my hand, and the seal of my consulate, at ———, *in the year* ——— *of the independence of the United States the* ———.

[L. S.]

DESCRIPTION.	
Age	years.
Stature	feet, inches, Eng.
Forehead,	
Eyes,	
Nose,	
Mouth,	
Chin,	
Hair.	
Complexion,	
Face,	
Signature of the bearer.	

Article 45. It is at all times the duty of Consuls exercising the functions and enjoying the privileges attached to their offices, scrupulously to abstain from all participation whatever, direct or indirect, in the political concerns of the countries to which they are appointed, and by whose Governments they are severally acknowledged and recognised in their public characters; and they should be equally on their guard against the enlistment of their feelings upon the side of any of the political or sectional parties which may divide them. In their letters even to this Department, upon such subjects, they will confine themselves to the communication of important or interesting public events, as they occur, in as concise and succinct a form as may be convenient, avoiding all unnecessary reflections or criticism upon the characters or conduct of individuals; and they will not give publicity, through the press or otherwise, to opinions or speculations injurious to the public institutions of those countries, or the persons concerned in the administration of them; but it is, at the same time, no less their duty to report, freely and seasonably, to their own Government, all important *facts* which may come to their knowledge, through authentic channels, touching the political condition of these countries, especially if their communications can be made subservient to, or may affect, the interest and well being of their own.

Article 46. Consuls will not, unless the consent of Congress shall have been previously obtained, accept, under any circumstances, presents of any kind whatever, from any King, Prince, or foreign State.

CHAPTER VI.

Of the Consular Uniform.

Article 47. The consular uniform (as prescribed by the circular from this Department, dated August 8, 1815, hereto annexed) must be worn on all visits of ceremony to the authorities of the place, and on all other proper occasions.

CHAPTER VII.

Of the intercourse between the Consuls of the United States and the Officers of the Navy.

Article 48. The rules laid down in the circular from this Department of the 25th June, 1830, (hereunto annexed,) are to be observed whenever a vessel of war of the United States visits the consular residence.

CHAPTER VIII.

Of the Fees to be received by the Consuls of the United States.

The following are the fees allowed by law to be taken by the Consuls of the United States for services they may have performed:

1. For authenticating, under the consular seal, every protest, declaration, deposition, or other act, which captains, masters, marines, seamen, passengers, merchants, *or others as are citizens of the United States*, may, respectively, choose to make, the sum of two dollars, ($2.)

It would appear by the limitation to citizens of the United States, that the fee for this service was not designed to be prescribed where the service was rendered to persons not citizens. In all such cases, therefore, where the service is rendered to an alien, the Consul is at liberty to charge according to the fees allowed to notaries in the country where he resides.

2. For taking into possession, inventorying, selling, and finally settling, and paying or transmitting, according to law, the balance due the personal estate of any citizen who should die within the limits of his consulate, five per centum on the gross amount of such estate.

If part of such estate shall be delivered over before a final settlement, two and a half per cent. is allowed on the part so delivered as is not in money, and five per cent. on the gross amount of the residue.

3. For granting a certificate of the delivery of merchandise under the Revenue laws, one dollar, ($1;) and for administering the oath, twenty-five cents, (25 cts.)

4. For every verification and certificate of an invoice, two dollars, ($2.) But every shipper shall have a right to include all articles shipped by him in the same invoice.

5. For every certificate of discharge of any seaman in a foreign port, fifty cents.

6. And for receiving and paying the amount of wages due on such discharge, 2½ per cent.

7. On the deposite of a ship's papers, the Consul shall give a certificate thereof under seal; and, on the delivery of them, a like certificate; for which he is entitled, as above, to two dollars ($2) each; making the whole of the fees for the deposite and delivery of the papers four dollars, ($4,) which is not to be exceeded.

8. No other or greater fees are to be charged to American citizens for the services above enumerated; but, if American citizens or others require other services, they may be charged at the rate allowed to notaries in the same place for the same services.

9. No charge is to be made for passports; but this prohibition is not intended to prevent the taking of the lawful fee for such certificate as may be necessary to establish the citizenship or identity of the person applying.

CHAPTER IX.

Of the Expenses to be allowed to Consuls.

Article 49. Postage paid on despatches to or from this Department, or expenses incurred for their transmission,

when directed, will be allowed on the rendition of a specific account therefor, accompanied, when practicable, with vouchers; but no allowance will be made for house or office rent, books, stationery, or other ordinary expenses of office.

Article 50. No allowance will be made to Consuls for expenses incurred in procuring the defence, in any court of law, of American seamen accused of violating the laws of foreign countries.

CHAPTER X.

Of the Accounts of Consuls.

Article 51. All accounts transmitted must be enclosed in a separate communication, the subject of which must be confined exclusively to such accounts. They will in all cases be accompanied by vouchers, and, as a precaution against their miscarriage, duplicates will be transmitted by a different conveyance. Disbursements, authorized by law for the relief and protection of American seamen in foreign countries, are to be included in one account, distinct from all other disbursements, and enclosed to the Fifth Auditor of the Treasury Department. Those for expenses authorized by directions from this Department will be likewise stated in one distinct account, and enclosed to the Department. The drafts for the amount of either of the above classes of accounts, and for no other, are to be on the Secretary of State. Care should be taken that the accounts, with their vouchers, in all cases precede or accompany the drafts, and that they be drawn payable at least thirty days after sight, in order that there may be time to adjust the accounts previously to their maturity. To prevent the necessity of their drafts being dishonored, Consuls will be careful not to draw upon this Department, except for such disbursements as are directed by law or authorized by the Department.

Disbursements for keeping, &c., of persons charged with crimes against the United States, (see art. 35, section 5th, of General Instructions to Consuls,) should be charged in an account separate from all others, and, with the necessary vouchers, be transmitted to the Treasury Department; on which the drafts for their reimbursement should be made.

JOHN FORSYTH.

[*Here follow, in the original, the acts of* 14*th April*, 1792, *and* 28*th February*, 1803, *concerning Consuls and Vice Consuls, which may be found in the Laws.*]

DEPARTMENT OF STATE, *August* 8, 1815.

The consular uniform, prescribed in the standing consular instructions, is abolished, and the following substituted, viz:

Single-breast coat of blue cloth, with standing cape or collar, and ten Navy buttons in front; one button on each side of the cape, four on each cuff, four under each pocket flap, and one on each hip and in the folds; two on each side in the centre, and one on each side of the same, at the lower extremity of the skirts.

The front, (from the cape down to the lower extremity of the skirts,) cuffs, cape, and pocket flaps, to be embroidered in gold, representing a vine composed of olive leaves, and the button holes to be worked with gold thread; the button-holes corresponding with the width of the embroidery, which is not to exceed two inches in any part.

Vest and small clothes of white, and Navy buttons; the former to have ten in front, and four under each pocket flap. With this dress, a cocked hat, small sword, and shoes and buckles are to be worn; the hat to be furnished with gold loop, gold tassels, and black cockade, with gold eagle in the centre; added to which, it is to be understood that the mountings of the sword, and shoe and knee buckles, are to be gold; otherwise gilt.

DEPARTMENT OF STATE, *Washington, June* 25, 1830.

SIR: I have the honor to subjoin the copy of a circular letter from the Secretary to the captains of the Navy, prescribing the rules of etiquette to be observed by them in relation to their intercourse with the Consuls of the United States resident at foreign ports where they may arrive, and to state that these rules entirely coincide with the views of this Department upon the subject.

According to the first, the Consul of the United States, residing at a foreign port which is visited by a ship of war of the United States, is to receive the first visit from such ship, in the person of an officer belonging to it, deputed and sent for that purpose by the commander; and this officer is then to tender to the Consul a passage to the said ship. In such cases you will accordingly avail yourself of the proposed accommodation whenever occasion may require, as well for the purpose of making the first visit to the commanding officer of the ship in question, (this being a mark of courtesy due to the commission and rank he holds in the Navy of the United States,) as for that of offering to him any services which your official situation may enable you to render for the convenience of his ship or those belonging to it; and you will accordingly receive and execute any such commission as may be entrusted to you for these ends by him, as far as this may be compatible with your sense of public duty.

According to the second and last, "it shall be the duty of the commander of any of our ships of war (commanders of squadrons excepted) to visit the Consul General, and offer him a passage to the ship of war." The Consuls General of the United States, where there are such officers, will, accordingly, reciprocate these attentions on the part of the commanders of the ships of war, or will pay the first honors to the commanding officers of squad-

rons, as the case may be; and they will of course employ their good offices, as far as it may be useful or proper on their part, to promote the good and convenience of the service in which such vessels are engaged.

I am, sir, respectfully, your obedient servant, ——— ———.

NAVY DEPARTMENT, *June* 23, 1830.

SIR: I have the honor to present herewith a copy of the regulations of this Department, prepared by the direction of the President, for the government of the commanders of our ships of war in their intercourse with the Consuls of the United States residing in foreign ports.

Should it meet your approbation, it will be communicated to the commanders of the national vessels of war, and I will be obliged to you, when convenient, for a copy of the corresponding regulations of the State Department to our Consuls abroad.

I am, very respectfully, sir, your obedient servant, JNO. BRANCH.

The Hon. MARTIN VAN BUREN, *Secretary of State.*

NAVY DEPARTMENT, *June* 22, 1833.

To promote harmony and concert of action between the commanders of our ships of war and Consuls of the United States residing in foreign ports, the following regulations have been established by direction of the President of the United States, and are promulgated for the government of the officers concerned:

1. Upon entering a foreign port, where a Consul of the United States resides, the commander of our ships of war shall send a boat on shore with an officer on board, who shall visit the Consul, and tender to him a passage to the ship of war.

2. Where a Consul General resides, it shall be the duty of the commander of any of our ships of war (commanders of squadrons excepted) to visit the Consul General, and offer him a passage to the ship of war.

3. The commander of a squadron will send a boat on shore, as prescribed in the first regulation, tendering to the Consul, or Consul General, a passage on board to the flag ship of war. JNO. BRANCH.

[The following are the Consular instructions which, having been mislaid, were inadvertently superseded by the foregoing:]

Standing instructions to Consuls and Vice Consuls of the United States.

DEPARTMENT OF STATE.

SIR: In addition to the special duties pointed out in the act of Congress relative to Consuls, passed on the 14th of April, 1792, which you will find in the second volume of the laws of the United States, I must beg the favor of you to communicate to me, every six months, a report of the vessels of the United States which enter at the ports of your district, specifying the name and burthen of each vessel, of what description she is, to wit, (ship, snow, brig, &c.,) the names of the master and owners, the number of seamen, the port of the United States from which she cleared, places touched at, her cargo outward and inward, and the owners thereof, the port to which she is bound, and times of arrival and departure; the whole arranged in a table under different columns, and the reports closing on the last days of June and December.

We wish you to use your endeavor that no vessel enter as an American in the ports of your district which shall not be truly such, and that none be sold under that name which are not really of the United States; that you give to me, from time to time, information of all military preparations, and other indications of war, which may take place in your ports; and when a war shall appear imminent, that you will notify thereof the merchants and vessels of the United States within your district, that they may be duly on their guard; and, in general, that you communicate to me such political and commercial intelligence as you may think interesting to the United States.

The Consuls and Vice Consuls of the United States are free to wear the uniform of their Navy, if they choose to do so. This is a deep blue coat, with buff facings, linings, and cuffs, the cuffs slashed, and a standing collar; a buff waistcoat, (laced or not, at the election of the wearer,) and buff breeches, yellow buttons, with a foul anchor, a black cockade, and a small sword.

Be pleased to observe that the Vice Consul of one district is not at all subordinate to the Consul of another. They are equally independent of each other.

It is understood that Consuls and Vice Consuls have authority, of course, to appoint their own agents in the several ports of their district, and that it is with themselves only those agents are to correspond.

It will be best not to fatigue the Government in which you reside, or those in authority under it, with applications in unimportant cases. Husband their good dispositions for occasions of some moment; and let all representations to them be couched in the most temperate and friendly terms, never indulging, in any case whatever, a single expression which may irritate. You will observe that the consular act requires certain bonds, with sureties, to be entered into by the Consuls and Vice Consuls of the United States, previous to entering on the execution of their respective trusts. I therefore commit to you, herewith, two blank forms, one of which to be filled up and transmitted to this office, the other to be retained by yourself.

I have the honor to be, very respectfully, sir, your most obedient servant, ——— ———.

To the Consul and Commercial Agents of the United States.

DEPARTMENT OF STATE, WASHINGTON, *August* 1, 1801.

SIR: It is a considerable time since our Consuls originated the practice of providing with certificates foreign vessels purchased abroad by citizens of the United States; and it is even understood that some such vessels have been supplied with consular registers and sea-letters. To secure the bona fide property of our citizens is an important duty of the Government; but to repress or regulate a course of proceedings, the tendency of which is to blend it in appearance with foreign property, by rendering the evidence of its legitimacy suspicious or uncertain, ought equally to demand its attention.

Accordingly you will, in no case whatever, issue to any such vessel either a register or sea-letter, or any document of a similar nature, except the one hereinafter prescribed.

If, as is mostly the case, the vessels for which you are requested to issue papers, be a prize vessel, you will require the exhibition of the condemnation and bill of sale, as well as proof that the purchaser is a citizen of the United States. If the ship, whether a prize vessel or not, is alleged to be purchased on account of an absent citizen, you will require the authorization of the agent making the purchase to be produced. In addition to these documents, the purchaser should, in every case, make an affidavit, "that he is the bona fide proprietor of the vessel; that no other person has any part or interest in her, and that he does not hold her, or any part of her, in trust for any other person." And if purchased for any absent citizen, the agent should make the same affidavit, *mutatis mutandis*, adding to its qualification, "to the best of his belief." These requisites being completed, it may be concluded that the vessel is really American, unless their authenticity is diminished by other peculiar circumstances which may come to your knowledge. They are conditions which, in a genuine transaction, are easily performed, and they are absolutely necessary to form the basis of your official act in granting the certificate hereafter mentioned. It is moreover unsafe for a vessel to be put to sea without them in time of war.

If, in any case, the adroitness of individuals should impose upon you, notwithstanding the above precautions, there is one security left, which will probably defeat the fraud. The certificate must be limited to the vessel's return to the United States, and her destination to some port therein must be specified in it. No certificate is to be granted to a vessel having once been in the United States since the purchase, unless it be sufficiently made to appear that her sea-letter, there obtained, has been lost by accident. *The form of the Certificate may be as follows:*

"A. B., Consul of the United States of America—To all to whom these presents shall come, greeting:

"It appearing from the documents hereto annexed, (annexing the condemnation, if the case be such, bill of sale, "authorization of the owner, if the case be such, copy of the proof of citzenship and the owner's or agent's affidavit, "and repeating their titles,) that C. D., a citizen of the said States, is the sole proprietor of the ship (naming and de- "scribing her,) now lying in the port of ———, whereof E. F., another citizen of the said States, is master, being "bound to the port of ——— within the said States, I have granted permission that the said ship may depart and "proceed on her voyage to the port aforesaid. This permission to continue in force only during the said voyage.

"Given under my hand and consular seal at, &c."

In many of the ports of Europe our vessels have been subjected to a ruinous and oppressive quarantine. It has generally been imposed without much attention to the state of health in the port of the vessel's departure in the United States. Thus, whilst the port of Charleston, S. C., may be unhealthy, a vessel arriving from Boston, where good health may prevail, is subject to an indiscriminating quarantine. In the winter months, also, it is considered impossible that a vessel can carry from this country any dangerously infectious disorder; the epidemics which have, within these eight years past, been so fatal in some of our sea-ports, breaking out about mid-summer, and totally disappearing with the setting in of the frost in November.

We are encouraged to expect, that by sending with our vessels authentic certificates of health, granted by the most respectable municipal officers of our ports, under a vigilant precaution, and with a scrupulous regard to truth, we shall experience a relaxation of this burthensome imposition. Accordingly, the Secretary of the Treasury has given directions to the Collectors of the Customs to carry this plan into effect. Certificates of health will, therefore, be occasionally sent to the consuls in Europe, who, after communicating them to the officer on board in the place of their residence, charged with the superintendence of health, will transmit copies, or if needful, the original, to the American minister, if any such is established in the country.

Enclosed are copies of the circular letter addressed to the Collectors of the Customs on this occasion, by the Secretary of the Treasury, and of the form of a certificate of health. It is proper for me here to mention to you that there are but thirteen ports, viz: Portsmouth, N. H., Newburyport, Salem, Boston, Newport, Providence, New York, Philadelphia, Baltimore, Norfolk, Wilmington, N. C., Charleston, S. C., and Savannah, in which naval officers are established by law, and that in all other ports the bill of health can only be certified by the Collector; a circumstance with which, perhaps, foreign agents, to whom the circular may be communicated, should be acquainted, in order to prevent any injury abroad to vessels sailing from these ports, on account of the unavoidable omission of a naval officer's signature.

Whilst we are led to expect a benefit from this arrangement, we think it will not be confined to ourselves. When real danger exists, other nations will be timely and candidly alarmed; and when there is none, they as well as we will be absolved from the disadvantages of a suspended intercourse.

As it becomes us as well as others to guard against contagion, I have to request you, and more especially those who reside in the West Indies, and on the Mediterranean, to report to this Department, as often as it may be necessary, the most speedy information of the prevalence of epidemics in the ports of your districts. As soon as they have subsided, you will give information of it.

In the consular instruction you are requested to make semi-annual returns of the American trade at your ports. This is of great importance, as it keeps us exactly informed of the channels in which our commerce flows; and you will pay the most pointed attention to the regular transmission of them. To make you acquainted with the nature of the cargo, and the ports of departure or destination, has been considered as hazarding the benefit expected from the sale of the cargo, and therefore refused in some instances by the masters and supercargoes of our vessels. As no law requires them to give the information, you are not to demand it as a right, and you will supply the defect happening from a refusal by some other means, when it is practicable.

After the receipt of this letter, you will consider yourselves no longer authorized to expend moneys on account of the public, without the special direction of a Minister of the United Sates, except it be for the relief of seamen; in doing which you are to use economy and discernment, in distinguishing our own from foreign seamen, the profligate and idle from the meritorious in distress; in every case where you can, instead of paying their passages, you will find them berths where they may work for them.

We have reason to believe that it too often happens that seamen engaged in the United States are discharged by masters of vessels in foreign countries where they can procure new crews at lower wages. By these means, besides the inducement the seamen have to engage in foreign service, or even in privateering, they frequently fall a burthen on the consuls. This evil cannot be completely cured without a legislative remedy; but you will take pains to rectify it whenever the usages of the place may admit of it, and give this Department advice of its extent, so that, should the matter be laid before Congress, it may be properly explained and its existence verified.

The Consuls in Great Britain are, as usual, to settle their accounts for the relief of seamen with David Lenox, esq., the agent for seamen. All others established in Europe, north of the Pyrenees, except those who reside in Italy, are to settle them with our Minister at Paris; and those south of the Pyrenees, in Europe or in Italy, are to settle them with our Minister at Madrid. This mode of settling accounts is not to embrace charges already incurred, which are to be transmitted as heretofore to the Department of State.

We have to lament that our sea-letters have been forged and assumed by foreign vessels in various instances. Whilst no laws exist to oblige the masters of American vessels to present their papers to the Consuls, it is difficult to suggest the means of detecting and counteracting the abuse, in any great degree. Enclosed you will receive a copy of the sea-letter as now issued. The types will in future remain the same; the paper will be sometimes varied. Besides the means of comparison afforded by the signatures, seal, and typography, we have caused a stamp* to be impressed upon them.

Should the authorities of your port be willing to co-operate in detecting the counterfeits, you may, perhaps, be enabled to obtain a view of all the sea-letters brought to it; and by marking those which plainly appear not to be genuine, you may, either by your own authority, or that of the place, according to the limits of power permitted to the Consuls therein, procure their suppression.

It is evident that the admission of the existence of forged papers should be delicately made, so as not to excite a magnified opinion of their extent.

I have the honor to be, sir, with much respect, your most obedient servant, ——— ———.

DEPARTMENT OF STATE, *April 9th*, 1803.

Circular to the Consuls, &c., of the United States.

Annexed you will find a copy of the "act supplementary to the 'act concerning Consuls and Vice Consuls,' and for the further protection of American seamen."

This act, containing such complete means of remedying the abuses formerly practised by masters of vessels in discharging their seamen, but few remarks are necessary upon that subject. The first section, rendering the consent of the Consuls and commercial agents requisite for this purpose, might seem to require general rules to be laid down for regulating your discretion in granting it; but as the third section makes their discharge so burthensome to the vessel, and the means of their return so certain and liberal, no case is foreseen in which it would be necessary for you to withhold your sanction, unless it be in a port very remote from the United States. Doubtless others may exist, and a reliance is placed on your discretion, when they happen, to act as the benefit of the seamen and the public require.

When discharges take place, you will be careful to return the seamen to the United States as soon as possible, that their health and morals may be preserved by employment, and that they may be ready for the service of their country in the line of their profession. Though the act allows a discretion as to vessels in which they return, it will be safest and most expedient to give the preference to those of our own country.

To enforce a compliance with the terms of this and the former act, and to enable you to inspect the genuineness of marine papers, used as those of the United States, are the object and effect of the second section. It is conceived that you will have a right to detain any such papers bearing clear marks of fraud and forgery; but it must be discreetly and attentively used, to avoid personal responsibility, and to preclude complaint. It will be advisable to confirm your act, when the offenders are foreigners, by drawing such cases into the courts of the country where you reside, that they may be punished; provided a fair trial of the merits, as it respects both parties, can be had. As far as our own citizens are concerned, another law of the last session prescribes a penalty, but it must be applied by our own tribunals.

In relation to the provision you are to make for destitute seamen, as enjoined in the fourth section, I refer you to

* The stamp for the present omitted.

my circular of the 1st August, 1801, the directions of which you will observe as far as they apply. If a quantity sufficient of American shipping, according to the prescribed ratio of tonnage, to carry away the seamen on your hands, are not in port, nothing in this section prevents your making a reasonable agreement, above the rate of ten dollars per man, to transport the whole number; provided that the proper number, according to the tonnage, be taken at a rate not exceeding that sum. Certificates of refusal on the part of masters of vessels to receive seamen on board, according to the requisitions of this section, are to be made up and registered in the consular books immediately after they happen, and duplicates forwarded to the Department of State as soon as may be. Their form may be as follows:

I, A. B., consul, vice-consul, commercial agent, or vice-commercial agent, (as the case may be,) for ———, hereby certify, that on the ——— day of ———, as consul, &c., as aforesaid, I requested C. D., master and commander of the ship ———, of ———, of the burden of ——— tons or thereabouts, then being a vessel belonging to a citizen or citizens of the United States, and lying in the port of ———, to take on board his said ship E. F. G. H. and I. K., all seamen of the United States, and found and then being destitute within my official district, and to transport them to ———, the port for which his said ship was then destined and soon to sail, on such terms, not exceeding ten dollars for each of the said seamen, as might be agreed upon between him, the said C. D., and myself; and that I then and there tendered to him, the said C. D., the sum of thirty dollars, viz: ten dollars for each of the said seamen, as a compensation for receiving and transporting them as aforesaid; the said seamen being then and there present, ready to be received by the said C. D. on board his said ship; but the said C. D. then and there, and ever afterwards, altogether refused and neglected to receive the said seamen, or either of them, on board his said ship, and to transport them as aforesaid.

In faith whereof, I have made this certificate under my hand and official seal, at ———, this ——— day of ———. (Signed) A. B.

The fifth section removes the legal defects on which the circular from the Department of State, dated 26th August, 1802, was addressed to you.

No other part of the law appears at present to demand elucidation or remarks.

It has unfortunately happened, that, at no period since the slave trade was prohibited, have all our citizens abstained from a traffic deemed worthy of the anxious solicitude of Congress to restrain, as manifested in the several high penal laws passed on the subject, and alike discountenanced by the regulations of every State in the Union. Now, when peace has turned the attention of several nations to the settlement and extension of their colonies, there is danger of this evil increasing, and I must recommend earnestly to the consuls, especially those in America, to exert a steadfast vigilance respecting all such infractions of the laws which may be attempted, and to report them, with due precision, to the Department of State.

By a resolution of the House of Representatives of the 3d of March last, the Secretary of State is directed to lay before them, early in the next session, a view of the light money payable by vessels of the United States on entering the different ports of the nations of Europe, and of the same by ships or vessels of such nations entering their own ports. For the elements of this view I must have recourse to your information; and as the occasion is suitable, it may be desirable to connect with your communication some other matters having an intimate relation with it. I therefore request you to send me a table containing the rate of duty payable for the benefit of lights in the several ports of your district (naming them) on vessels of the United States, on those of the country in which you reside, and those of other foreign nations; a table similarly distinguished, of duties payable for anchorage, buoys, piers, and generally such as are levied for the improvement or preservation of channels or harbors other than for lights; and 3d, such a table exhibiting the expense of quarantine. You will accompany the whole with such remarks as may tend to give a full view of the subject.

I have the honor to be, sir, very respectively, your most obedient servant, ——— ———.

To the Consuls and Commercial agents of the United States.

DEPARTMENT OF STATE, *October 1st*, 1803.

SIR: I avail myself of this occasion to furnish you with the annexed remarks, made by the Comptroller of the Treasury, respecting sales of American registered vessels, as they may be affected by the laws of the Union, and the construction placed upon them by the officers of the Treasury Department.

Having as yet received but few returns to the request made in the concluding paragraph of my last circular of the 9th of April, permit me to request that no further delay may take place in forwarding them.

I have the honor to be, very respectfully, sir, your most obedient servant, ——— ———.

"TREASURY DEPARTMENT, *Comptroller's office, 10th September*, 1803.

"1. Vessels of the United States, which have been registered as the law directs, may be purchased by an American citizen residing in a foreign country, if such citizen be in the capacity of a consul of the United States, or an agent for, and partner in, some house of trade or co-partnership consisting of citizens of the United States, and they will still retain their American character. This is specially provided by the act of 31st December, 1792.

"2. Such vessels may be purchased by persons residing in a foreign country, duly authorized by citizens resident in the United States to purchase for them, without losing their American character.

"3. Such vessels cannot be purchased and owned by citizens of the United States, who may be temporarily "resident or itinerant in a foreign country, without forfeiting their American character, unless such person be an "agent for, or partner in, some house of trade, &c., as specified in the third section of the act of 31st December, "1792.

"4. Under the act of the last session, chap. 71, a vessel of the United States, which has been registered accord- "ing to law, may be sold in a foreign country to a citizen of the United States, without forfeiting her American "character, if, on her first arrival in the United States thereafter, her owner shall comply with the requisites, and "obtain a new certificate of registry in the manner provided by that act.

"Although the words of the act last recited are general—ANY *ship or vessel*—it has been deemed, in its true con- "struction, to embrace only such vessels as being registered at the time when they last departed from the United "States, and whose registers having been vacated whilst absent, by voluntary sale, or other cause, would be capable "of being registered anew. This appears clear from the evident meaning and import of the first proviso. Registered "vessels, which by sale (this is understood to mean a voluntary sale made by the American owner) become the pro- "perty of foreigners, can never afterwards be registered, even though they should be again transferred to their for- "mer owners, or any other American citizen. This is expressly prohibited by the act of the 27th June, 1797. But "registered vessels, which having been seized, or captured and condemned, become the property of foreigners, are "not from those causes absolutely disqualified from being registered anew, the last recited act declaring that if the "owner or owners, at the time of seizure and capture, shall regain a property in such vessel, by purchase or other- "wise, they shall not be debarred from claiming and receiving new registers for the same, as they might or could "have done if that act had not been passed.

"In further explanation of the third section of the act of last session, it may be proper to observe, that it does not "alter or affect previous laws, as to the qualifications which are necessary to entitle a vessel to be registered, or to "those circumstances which occasion a forfeiture of the privileges attached to a vessel of the United States; its object "being merely to place *registered* vessels which are sold *without* the United States to American citizens, (on com- "plying with the requisites of the first proviso,) on the same footing as they would have been had the sales taken "place whilst they were *within* the United States. In other words, that a registered vessel thus sold *without* the "United States, shall, on her first arrival afterwards, although she may not have a register *in force*, if she be regis- "tered anew within the time limited in the proviso, be subject to no other or higher duties than are payable by a "vessel having a register *in force* at the time of her arrival."

To the Consuls and Commercial Agents of the United States.

DEPARTMENT OF STATE, *July* 1, 1805.

SIR: In the act of Congress, passed the 27th of March, 1804, it is provided, that no vessel shall be entitled to a register, or if already registered, to the benefits thereof, as owned wholly or in part by any naturalized person who shall have resided for one year in his native country, or two years in any other foreign country, unless such person be a public agent of the United States. As at the custom houses of the United States not only registers, but sea-letters, are refused to vessels thus owned, it has been judged expedient to instruct you equally to withhold from them certificates of ownership, and of other facts, implying that the vessel is American property.

Doubts have been suggested whether, in case of a discharge of the seamen in consequence of a vessel being stranded, or condemned as unfit for service, three months' extra pay is to be received by the Consuls or commercial agents, in pursuance of the third section of the act of the 28th of February, 1803, supplementary to the consular act; you are informed that the construction of the late attorney general restricts the provisions to voluntary sales of vessels and discharges of their crews in the ordinary course of trade. But it is conceived that where, on account of a sale of the vessel, or an alteration of the original voyage, the persons having charge of her are willing to procure for the men return passages on as good terms as they are shipped for, you are nevertheless bound to demand three months' extra wages.

When registered vessels are lost, condemned as not sea-worthy, or are sold to foreigners, you will, with the consent of the captain, or other persons representing the former owner, cancel the register and return it to the Treasury Department; but if such consent is withheld, you will, in lieu of the register, transmit information of the circumstance, that recourse may be had to the bond. When a sale is made to a citizen of the United States, you are not to oppose the register's being returned in the vessel to which it belongs; as otherwise the purchaser may be exposed to weighty inconveniences, whilst the bond will operate as a safe-guard against fraud.

To remove a misconception which seems to have partially taken place, you are advised that no judicial authority belongs to your office, except what may be expressly given by a law of the United States, and may be tolerated by the Government in whose jurisdiction you reside. On the contrary, all incidents of a nature to call for judicial redress must be submitted to the local authorities, if they cannot be composed by your recommendatory intervention.

The official bonds given by the Consuls and commercial agents require, considering the personal character of the security, periodical renewals; therefore every such bond now of a date older than one year is to be replaced, as a new one, in which the sureties who join the Consul or commercial agent in its execution must be citizens of sufficient solidity, or, if not citizens, they must have property or a commercial establishment in the United States.

In order to the protection of our country from disease, and that the means practised in other countries for its cure may be added to the existing stock of knowledge, you are requested to procure and transmit to this Department, from time to time, such newspapers, pamphlets, and collection of facts, as may make their appearance on the subject of epidemical disorders, and quarantine regulations, during your actual residence at your respective stations.

It has been thought necessary to limit the expense you may incur, in carrying this request into effect, to ten dollars annually, but in instances where it may seem expedient to increase the sum, you will be pleased first to state the matter specially to this Department; and, in order that the same communication may not be made by several, you will each confine yourselves to publications in the limits of your district.

To treat with deference the authorities constituted over the place of your residence, and to abstain from all irritating and disrespectful expressions or demeanour towards them, is prescribed in your standing instructions. The necessity and importance of observing this duty induces me to recall it to your view, and to request that whenever your official applications are followed by inattention or unsatisfactory results, of a nature to excite your sensibility, you will content yourselves with reporting the circumstances, in order that, if a different manner of application should be necessary, it may be sanctioned by your Government.

I have the honor to be, sir, very respectfully, your most obedient servant,

——— ———.

To the Consuls and Commercial Agents of the United States.

DEPARTMENT OF STATE, *July 12th*, 1805.

SIR: The multiplied abuses of the certificates which the consuls of the United States were, by the instructions of the 1st August, 1801, authorized to give in the case of foreign vessels purchased by a citizen of the United States, notwithstanding the precautions taken against them, have led to the conclusion, that a discontinuance of the certificates altogether is the only effectual remedy. You will, therefore, forbear to grant any certificate whatever, relative to such purchases, except to those who may satisfy you that the purchase was made without knowing this alteration in your instructions. Accordingly, you will publicly advertise that you are restrained from issuing certificates in such cases, with the sole exception just mentioned, and also from allowing the exception itself, after the expiration of two months from the date of the advertisement.

I have the honor to be, very respectfully, sir, your most obedient servant,

——— ———.

DEPARTMENT OF STATE, *August* 8, 1815.

SIR: The consular uniform, prescribed in the Standing Consular Instructions, is abolished, and the following substituted, viz:

Single breast coat of blue cloth, with standing cape or collar, and ten Navy buttons in front; one button on each side of the cape; four on each cuff; four under each pocket flap; and one on each hip and in the folds; two on each side in the centre; and one on each side of the same, at the lower extremity of the skirts.

The front, (from the cape down to the lower extremity of the skirts,) cuffs, cape, and pocket flaps, to be embroidered in gold, representing a vine composed of olive leaves; and the button holes to be worked with gold thread; the button holes corresponding with the width of the embroidery, which is not to exceed two inches in any part.

Vest and small clothes of white, and Navy buttons; the former to have ten in front, and four under each pocket flap. With this dress, a cocked hat, small sword, and shoes and buckles are to be worn. The hat to be furnished with gold loop, gold tassels, and black cockade, with gold eagle in the centre; added to which, it is to be understood that the mountings of the sword, and shoe and knee buckles, are to be of gold, otherwise gilt.

[NO. V.]

TREASURY INSTRUCTIONS AND DECISIONS IN EXECUTION OF THE REVENUE LAWS, ISSUED BY THE SECRETARY OF THE TREASURY DURING THE YEARS 1845, 1846, 1847.

[The foregoing synopsis of Treasury Instructions and Decisions having been concluded with the last dates of the circulars of 1844, (when the Comptroller's participation in their issue ceased,) those which have been issued in 1845, '46, and '47, (by the Secretary of the Treasury only—a decided improvement,) are here appended entire, in the order of their dates, as they could not now be conveniently abridged and incorporated according to their appropriate range of subjects, without materially disturbing the existing arrangement, or subjecting the whole work to be reproduced, which would greatly retard this publication without any adequate object being gained thereby, inasmuch as the matters they embrace will readily refer the intelligent reader to the respective subjects of the synopsis with which they may properly assimilate in character. But, strange to say, there is no certainty that those issues, during the short period of the last three years, are here complete, for want of an adequate test in the Department. It is, therefore, greatly to be hoped that, among the improvements which mark the administration of the present Secretary of the Treasury, a rule will ere long be adopted either for *recording* or *numbering* these documents, so as to afford the Department the assurance that its file is at all times complete, or enable it to reclaim those circulars that may happen to be lost or mislaid, as the want of such a rule has ever been a source of great embarrassment to the Department itself, as well as to those for whose government the instructions are issued. Assuming these, then, as the commencement of a NEW SERIES, I shall introduce that distinction here, with numerical designations for the convenience of future reference.]

[CIRCULAR—NO. 1—NEW SERIES.]

Rules and Regulations for the government of the Engineers employed in the U. S. Revenue Marine.

In order to prevent any misunderstanding as to rank, privileges, &c., the following regulations are prescribed, until a revision of the General Regulations shall be made, and detailed rules for the government of the Engineers shall be thereto appended.

Article 1. It is to be distinctly understood that no Engineer shall exercise any authority over a commissioned sea or deck officer, nor shall the vessel under any circumstances be left in their charge.

Article 2. The Engineers are bound to render obedience to the officer of the deck, whether it be the third lieutenant or commander.

Article 3. In the distribution of state-rooms, the first lieutenant will occupy the starboard after one, and the Chief Engineer the larboard one; the second lieutenant the next on the starboard side, and the third lieutenant that on the larboard side; the Assistant Engineer the starboard room forward, and the pilot (when one is employed) that on the larboard side.

Article 4. *The Chief Engineer.*—It is the duty of the Chief Engineer to see that the engines and all matters connected with his department are always in order for immediate use; that no combustibles are kept in exposed situations in the engine room. He will keep a regular journal, noting the correct time steamed, the number of revolutions made, speed, quantity of coal consumed each day, the kind of coal, anthracite or bituminous; the quantity on hand, remarking the quality of coal, different kinds compared; and, in fact, every thing worthy of noting in his department. A copy of the journal he will deliver to the commander on the first day of each month, to be transmitted to this Department. In these duties he will be assisted by the Assistant Engineer, who will be subject to his orders. He will make daily reports to the commander of the condition of all matters connected with his department.

Article 5. *The Assistant Engineer.*—He will, under the orders of the Chief Engineer, render to that officer all the aid in his power to enforce the foregoing articles; and, in the absence of the Chief Engineer, the duties therein will devolve upon him, and he will be responsible for their execution.

Article 6. When not steaming, and their services not required in the engine room, the services of the firemen, coal-heavers, &c., must be rendered on deck, if required by the deck officer, to trim sails, wash decks, &c., &c.

Article 7. The Engineers, firemen, coal-heavers, &c., will be held subject to the General Regulations for the government of the service.

Article 8. *Uniform.*—The dress of the Chief Engineers will be the same as the first lieutenants, omitting the epaulet and strap, and with the addition of the Treasury arms embroidered in gold on each side of the collar. Assistant Engineers same as third lieutenants, omitting the epaulet and strap, and with the addition of the Treasury arms embroidered in silver on each side of the collar.

R. J. WALKER, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *March*, 1845

[CIRCULAR—NO. 2—NEW SERIES.]

General Order.

TREASURY DEPARTMENT, *March* 18, 1845.

The cocked hat and decoration in front of the cap, being deemed superfluous, will in future be dispensed with in the U. S. Revenue Marine.

I am, sir, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 3—NEW SERIES.]

TREASURY DEPARTMENT, *March* 20, 1845.

SIR: You will please transmit to this Department a schedule of the armament on board and belonging to the vessel under your command—especifying the number, calibre, and size of bore of the large guns, whether brass or iron, muskets, pistols, and carbines, cutlasses, boarding pikes, &c.; discriminating between those on board and such as are in public store, or condemned.

I am, sir, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

Captain ——— ———, *U. S. Revenue Marine.*

[CIRCULAR—NO. 4—NEW SERIES.]

To officers of the Customs.

TREASURY DEPARTMANT, *April* 1, 1845.

The following decisions of this Department, upon questions submitted during the past month, are communicated for your information and government:

The class of wines designated in the 5th clause of the 8th section of the Tariff act of the 30th of August, 1842, as "*other wines of Sicily,*" charged with a duty of 15 cents per gallon, to comprehend all the common white wines of Sicily, or those not generally recognised in commerce as "Sicily Madeira or Marsala wines;" the latter class of wines being liable under the provisions of the same section to a duty of 25 cents per gallon.

On the importation of *Guano, (or Bird manure,)* liable, as an unenumerated article under the provisions of 10th section of the Tariff act of 1842, to a duty of twenty per cent. ad valorem, if imported from an uninhabited island, (as *Ichaboe,* on the coast of Africa,) and without an invoice accompanying the same, an appraisement to be made as required by the 2nd section of the Revenue act of 1st March, 1823, and the duty to be assessed in the mode prescribed in the 5th section of that act; and where no reference can be had to market value or actual cost by purchase, the wages of the crew of the vessel, or the value of their services for the time employed in collecting and lading the article, together with the cost of bridge-wharves, or such other actual expenses as may be ascertained to have been incurred in the collecting or lading, to form the standard of cost or value of the article when laden on board the vessel.

No *tonnage duty* to be charged on British vessels in ballast from Brazil, they being exempt from such charge under the provisions of the Convention with Great Britain of the 3d July, 1815, (continued indefinitely by the Convention of the 6th August, 1827,) and of the act of Congress of the 31st May, 1830, "to repeal the tonnage duties upon ships and vessels of the United States, and upon certain foreign vessels."

Herrings to be charged with the duty of one dollar and fifty cents *per barrel,* as "herrings pickled or salted," under the provision of the Tariff act of 30th August, 1842, in the 4th clause of the 8th section, only when prepared and packed for preservation in such manner as to bring them within the proper operation of that provision as the recognised "pickled or salted herrings" of commerce: when brought into the United States in bulk, having been thrown into the hold of the vessel immediately as caught, off Newfoundland, without cleaning or other preparation, although sprinkled with salt for immediate preservation, not falling within any enumeration or classification of foreign *fish* made in the Tariff act, to be entitled to entry, as an unenumerated article, at a duty of 20 per cent. ad valorem.

Gunny Cloth, imported from India or elsewhere, under the operation of the Tariff act of 1842, and being of the description of goods known in commerce by that designation at the time of the passage of that act, and being "suitable for the uses to which *cotton bagging* is applied," to be charged with the duty of *five* cents per square yard, as imposed on the article specified in the 3d clause of the 3d section of the act.

Patent Sheathing Metal, composed in part of Copper, charged, under the provisions of the 8th clause of the 4th section of the Tariff act of 1842, with a duty of *two* cents per pound, to be liable to the payment of that duty when imported, although brought into the United States to be used in the sheathing the vessel in which the importation is made.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 5—NEW SERIES.]

TREASURY DEPARTMENT, *Washington, D. C., April* 1, 1845.

Regulations respecting the transfer of certificates of stock issued for any loan made in behalf of the United States, the payment of interest thereon, and the supplying lost certificates.

All the certificates of stock issued by the United States are signed by the Secretary of the Treasury, and countersigned by the Register. They can be issued only upon the written order of the Secretary. A description of the existing loans, and of the denominations of the certificates issued for them, is appended to these regulations. In the certificates of the loan of 1843, there is a water mark (U. States) in the paper, the amounts are expressed

in large figures in red on both sides, and all the skill and taste which the engraver's art could furnish have been expended in securing them against fraud. No certificates of this loan will be issued, without the amount being thus expressed by engraving in the body and in the margin of the certificates, and by the large figures in red.

In regard to the loan of 1842, measures have been taken to call in all the certificates for sums above two hundred dollars, in which the amount is expressed *in writing*, with the view of having no certificates of that description in circulation, except such as are for sums between one hundred dollars and two hundred dollars. No transfer will be sanctioned for any fractional part of one hundred dollars of any loan, except of the loan of 1842, where the certificate was originally issued for such fraction.

I. All transfers of stock must be made on the books of the Treasury, in the Register's office, and none can be made within thirty days before the first day of January and the first day of July.

II. The certificate to be transferred, or of which any part is to be transferred, must be produced at the office of the Register of the Treasury, in order that the same may be cancelled, and that such new certificates may be issued, as the case may require. As no certificate can, in any case, be issued for less than one hundred dollars, parties should divide their stock accordingly.

III. The party in whose favor a certificate was issued may appear in person at the Register's office, and there execute an assignment of the certificate, or any portion of the amount for which it was issued, with directions to transfer the same to the assignee.

IV. The following form of a transfer is recommended: "For value received, ——— do hereby assign unto ——— a certificate of stock in the loan of 1842, (as the case may be,) issued by the Treasury of the United States, dated ———, for ——— dollars, originally redeemable at the expiration of ——— years, and numbered ———, and do hereby authorize the Register of the Treasury to transfer the said stock on the books of the Treasury accordingly. Dated ———."

Where it is intended to transfer a portion only of any certificate, the assignment will vary accordingly, by saying, "one thousand dollars, (or whatever may be the portion assigned,) part of a certificate of stock in the loan, &c.," and authorizing the Register to transfer "one thousand dollars of the said stock, &c."

When a certificate is to be divided among several, the assignment will name them, and the respective portions to be transferred to each.

When a portion of a certificate is left without being assigned, a new one will be issued for the part so reserved to the owner thereof. It is desirable that the assignment of a certificate of the loan of 1842 should in all cases be written upon the certificate.

It is to be signed by the person whose name is in the certificate as the payee; if it be the name of a firm, then by one of such firm in its name; and if there be several persons, then by all of them, except in cases of trustees, executors, &c., when by law any one has the authority to dispose of such property.

[In the certificates of the loan of 1843, an assignment is engraved at the end of each, and is to be filled up whenever such certificate is intended to be transferred to another. As it will be cut off upon the transfer being completed at the Treasury, the fact of its being separated from the body of the certificate will be evidence that the same has been assigned, and is no longer a valid security.]

V. When the assignment is not made at the Treasury, it should be executed in the presence of the President or Cashier of any institution which has been designated as a depository of the Treasury, who will endorse on, or annex to, such assignment a certificate that it was executed in his presence, and that he knows, or has satisfactory evidence, that such assignment was made by the person who by the preceding regulation was authorized to make the same. Or such assignment may be executed in the presence of a judge of the United States, or of the Supreme, Superior, or Circuit court of any State, or of a notary public, who must in like manner certify to the execution and to the identity of the party. When certified by a notary public, it must be under his seal of office.

It is desirable that these certificates should be written upon the Loan certificate.

When such party is not personally known to the officer, an affidavit of his identity, taken before any officer competent to administer oaths, may be received.

VI. The party entitled to assign a certificate may constitute an attorney for that purpose, by a power, which must be executed before some officer or person before whom the assignment might be executed by the preceding regulation, and who must in like manner certify to the identity of the party executing such power. The assignment may then be executed by such attorney in the same manner as above provided in respect to the constituent, and a like certificate of the identity of the attorney must be given.

An assignment may be executed by a resident of a foreign country before a notary public of such country, and a power of attorney to make such assignment may be executed before any officer of that description, before whom the attorney may also execute the transfer.

When not contrary to the laws of the country, assignments and powers executed before any public Minister, or Consul of the United States, and certified by him in the manner provided, will be sufficient. In special cases of bodily infirmity, causing an inability to attend in person before the proper officer, duly established by affidavits proving such bodily infirmity and the identity of such assignor, under oath, by two witnesses, certified to be credible by the officer before whom they are sworn, proof will be received, and, if entirely satisfactory, the assignment will be allowed upon the special direction of the Secretary of the Treasury.

VII. When the assignment is executed at any other place than the Treasury, it may be left, with the certificate, in the hands of the President or Cashier of a depository of the Treasury, to be transmitted to the Register, for the purpose of having the transfer completed on the books. The new certificates will be returned to the officer who forwarded the assignment, by mail, to be delivered to the assignee.

VIII. The assignee will in all cases designate on the certificate to be assigned, or in a separate communication, the depository of the Treasury at which he desires to have the interest paid. The depositories selected for that purpose, at this time, are at Boston, New York, Philadelphia, Baltimore, and Washington city.

IX. In case of the decease of a stockholder, a transfer of his stock must be made either by his executor or administrator, or by the person to whom such stock has been devised; or who, by the laws of the country in which the stockholder resided at the time of his death, has succeeded to the ownership thereof; or who, under such laws, has the right to take possession of such stock.

X. In case the stockholder, at the time of his death, was a resident of the United States, his executor or administrator must produce an exemplified copy of the letters of administration or letters testamentary, or a certificate of the fact of such letters having been issued by the officer from whose office the same were granted, under his hand and seal, if there be a seal, accompanied by a certificate of the acting Governor of such State under its seal, or the Secretary of State under his seal, that the certificate or certified copy is given by the proper officer, and is in due form. If the applicant claims the stock as devisee, or as having succeeded to the rights of the holder, he must produce the decision of some competent tribunal to that effect, duly exemplified, and accompanied by the certificate of such Governor or Secretary of such State, under its seal, that the decree or judgment was rendered by the proper tribunal, and that the copy is certified by the proper officer, and is in due form. But a transfer cannot be made in the cases specified in this regulation, without the special direction of the Secretary of the Treasury.

XI. In case the stockholder, at the time of his death, was a resident of any foreign country, the person claiming the right to direct the transfer of such stock must produce the evidence of such right, as follows:

1. If he claims as executor or administrator, or as having been appointed to take charge of the personal estate of such deceased stockholder, he must produce a copy of the instrument giving him such authority, duly exemplified, or having a probate act or certificate endorsed thereon of the proper officers, setting forth that such instrument had been duly proved, specifying the court in which, and the day when, such proof was made, and duly exemplified under the hand and seal (if there be one) of the officers from whose office the original was issued, accompanied by a certificate of a consular agent of the United States in such country, or, if there be none, of a notary public, to the effect that the officer granting such authority had jurisdiction of the subject by the laws of such country, and that the exemplified copy is by the proper officer, and in due form.

2. If the claim be on the ground that the stock has been devised to the applicant, or that he has succeeded as a relative to the rights of any deceased person in any certificate of stock, a decision of the competent tribunal of the country establishing the right of such applicant must be produced, duly exemplified or authenticated under its seal, (if it have one,) and by the signatures of its officers, and accompanied by the certificate of some officer enumerated in the preceding paragraph, to the effect that such decision was pronounced by a tribunal which at the time, by the laws of the country, had jurisdiction of the subject and authority to make such decision, and that the copy of the decree or judgment of such tribunal is duly authenticated by the proper officers. But a transfer cannot be made, in any case specified in this regulation, without the special direction of the Secretary of the Treasury.

XII. No charge is made for effecting the transfer of any stock. The only expenses are those incurred in authenticating the necessary papers previous to their presentation.

XIII. The new certificate issued upon a transfer of stock will bear interest from the first day of the half year in which such transfer is made, and interest will be paid to the assignee for the whole of that half year. If any interest has accrued prior to the first day of such half year, it will be paid only to the person who was the holder of the stock at the time such interest accrued, or to his order.

XIV. The interest on all certificates of stock, issued for any loan made in behalf of the United States, will be paid in specie or its equivalent, at the depository of the Treasury designated for that purpose, unless otherwise requested in writing thirty days before such interest is payable.

XV. To obtain the payment of interest, it will not be necessary to produce the certificate of stock, unless required by the depository by which such interest is to be paid, in order to relieve it from any doubt of the identity of the party applying.

XVI. Interest will be paid to the person entitled to receive, on his signing a receipt therefor, or on his order or letter of attorney, acknowledged or proved in the same manner, and before one of the officers authorized to certify to the execution of an assignment of stock, specified in regulation V.

The preceding regulations relate to certificates of stock transferable on the books of the Treasury.

XVII. The certificates to which coupons are attached being transferable by "endorsement and delivery," a blank endorsement by the payee will be regarded as valid in the hands of any person presenting the certificate. Parties desirous of avoiding accidents that may arise from that cause, can do so by taking special endorsements.

XVIII. The coupons for interest will be paid at any of the depositories specified in the preceding regulation No. VIII, on presentation, and will be by them cancelled and transmitted to the depository in the city of Washington for final adjustment. Statements of the coupons to be paid will be furnished to the depository in this city before they become payable.

XIX. All applications made to the Treasury for renewal of certificates of stock lost or destroyed must be accompanied by the following documents:

1. A statement, on oath or affirmation, by the applicant, showing the time, place, and all other circumstances attending the loss or destruction of the certificate, with its number, date, amount, the rate of interest it bears, the time to which interest, if any, has been paid, in whose favor it was issued, when made payable, together with every other particular relating to it within the knowledge of the applicant.

2. An instrument in writing, to be signed by the applicant, with two sureties, reciting the particulars herein-

before specified, by which such applicant and his sureties shall jointly and severally agree to pay, to any person who may establish a valid claim to the certificate so alleged to have been lost or destroyed, the full value thereof, on demand, with interest until paid; and also to pay to the United States any sum which shall appear to have been erroneously paid to such claimant, pursuant to the said application, with interest until paid. Such instrument is to be executed in the presence of a Judge or District Attorney of the United States, or a Judge of a Supreme or Superior court of any State, by whom the sufficiency of the sureties, in double the amount claimed, must be certified.

3. A copy of a public advertisement of the loss or destruction of a certificate, made by the party in a newspaper published at or near the place of such loss or destruction, accompanied by the affidavit of the printer or publisher of the same, that the said advertisement has been inserted in the said paper for six consecutive weeks.

R. J. WALKER, *Secretary of the Treasury.*

Statement showing the amounts, dates of redemption, and denominations of certificates of the United States Loans.

Amount of loan.	When approved.	When redeemable.	Denominations of certificates.
$8,343,886 03	April 15, 1842.	December 31, 1862.	100,* 500, 1,000, 3,000, 5,000, 10,000.
6,604,231 35	March 3, 1843.	July 1, 1853.	100, 500, 1,000, 3,000, 5,000, 10,000.

*There are also certificates in blank attached to this loan.

TREASURY DEPARTMENT, *Register's Office, April* 1, 1845. R. H. GILLET, *Register.*

[CIRCULAR—NO. 6—NEW SERIES.]

Instructions to Collectors of the Customs.

TREASURY DEPARTMENT, *April 10th,* 1845.

Herewith you will receive an act entitled "an act allowing drawback upon foreign merchandise exported in the original packages to Chihuahua and Santa Fe, in Mexico, and to the British North American provinces adjoining the United States," approved the 3d March, 1845, accompanied with forms and instructions for carrying the same into execution.*

The first six sections of the act apply to the exportation of merchandise "in the original packages as imported" to Chihuahua, in Mexico, or Santa Fe, in New Mexico, either by the route of the Arkansas river, through Van Buren, or by the route of the Red river, through Fulton, or by the route of the Missouri river, through Independence. Consequently, foreign imported merchandise exported or conveyed to the places in Mexico, or New Mexico, mentioned, by any other routes than those indicated in the act, will not be entitled to a drawback of the import duties. It is also to be remarked, that the exportation of merchandise by the routes and to the places before mentioned can only be made from the *original port of importation.*

In pursuance of the authority vested in the Secretary of the Treasury by the 11th section of the act, the following rules, regulations, and forms are prescribed, and are to be strictly observed:

First. In regard to the exportation of merchandise to Chihuahua and Santa Fe:

On first giving twenty-four hours' notice at the Custom-house of intention to export, the exporter must make due entry, and for that purpose must produce the invoice required by the 2d section of the act. Said entry must recite the invoice in detail, and in addition give a particular description of the merchandise, whence and by whom imported, the name of the vessel, and the time of importation, with the original invoice value of the goods; and also state the destination and route by which the merchandise is to be transported. The entry must in all cases be verified by the oath or affirmation of the person making the same, together with the oath or affirmation of the first importer, with that of any person through whose hands the merchandise may have passed, declaring the same to be in the original package or packages, and that the duties have been paid or secured. Inspection of the packages should also be carefully made by a proper officer of the Customs at the time of making entry. The bond required by the fifth section of the act must be given by the exporter.

In consideration of the large inland transportation, and the consequent risk of injury and defacing the marks on the packages, thereby rendering it difficult to identify them, it is deemed proper, for the more effectual security of the revenue, to require that each package shall be enclosed in a secure wooden box or covering, on which the same marks and numbers are to be placed as those on the inner package. The inner package is to be secured with a strong cord or rope, with the Custom-house seal attached.

Forms of entry, invoice certificates, and oaths, are herewith transmitted, marked from A to D inclusive.

Second. The remaining sections of the act apply to the exportation of merchandise for benefit of drawback to the British North American provinces adjoining the United States, and enumerate certain ports, "declared ports from which foreign goods, wares, and merchandise, on which the import duty has been paid or secured to be paid, may be exported to ports in the adjoining British provinces, and to which ports foreign goods, wares, and merchan-

*The aforesaid act is here omitted, as it may be found in the pamphlet edition of the Laws promulgated by the Department of State, which will serve every useful purpose that would be obtained by inserting it here.

dise may be transported inland or by water from the port of original importation, under existing provisions of law, to be thence exported for benefit of drawback."

The course to be pursued in the transportation inland of foreign merchandise, in the original packages as imported, to the designated ports of *exportation* enumerated in the 7th section of the act, is to be similar to that prescribed in the 79th section of the General Collection act of 2d March, 1799, and all the legal requirements and forms of law must be strictly pursued in cases arising under this act.

In the exportation by sea to ports in the adjoining British provinces, all the existing requisitions of law regulating the exportation of merchandise to foreign ports, for the benefit of drawback, must be fully complied with.

On the arrival of merchandise transported inland at either of the enumerated ports of *exportation*, a strict and thorough inspection of the same must be made by an officer of the Customs, to see that the goods are identical with those described in the accompanying transportation certificate, granted by the Collector of the port from whence they may have been originally transported.

In the event of any detention of the merchandise at the port of *exportation*, for any cause, said merchandise must be deposited either in the Custom-house or some secure storehouse, to be selected by the Collector, the keys of which must be lodged in his hands. Any expense for storage must be defrayed by the owner or consignee of the goods. Before exporting the goods to their destined port in the adjoining British provinces, entry must be made according to the forms herewith, marked E and F.

On the return of the manifest, with the certificates thereon, in due form, to the Collector of the port of exportation, it must be immediately transmitted to the Collector of the District and port from whence the goods were originally transported, in order that the drawback of the duties may be duly paid by the Collector of said port.

It is to be specially noted, that the law contemplating the probable retention of the original manifest at the foreign Custom-house requires *a duplicate or certified copy* of the same to be granted at the time of exportation, on which is to be endorsed the certificate of the foreign Collector, and also the oath or affirmation of the master.

R. J. WALKER, *Secretary of the Treasury.*

A.

DISTRICT AND PORT OF ———.

Entry of merchandise intended to be exported for the benefit of drawback, by (insert the name or names,) from the port of (insert the name of the port) to (insert Chihuahua or Santa Fe, as the case may be,) by the route (insert the route) through (insert the name of the place,) which said merchandise was imported into this District on the (insert the date of the vessel's entry in which the merchandise was imported,) in the (insert the denomination and name of the vessel, and master's name,) from (insert the name of the foreign port or place.)

Marks.	Numbers.	Accurate description of each package with its contents.	True invoice value, as shown by the original import invoice.	Amount of drawback.

B.

Invoice of ——— original packages of foreign imported [describe the character of the merchandise,] intended to be exported to [insert Chihuahua, or Santa Fe, as the case may be,] by the route of [insert the route,] through [insert the name of the place.]

Describe accurately each package with its contents, and all the marks upon it.

Name of port with date.

A. B., [signature of exporter.]

I ———, collector of the customs for the district of ———, and port of ———, do hereby certify, that I am fully convinced and satisfied that the above and annexed invoice signed by ——— is true, that the goods are in the original packages as imported, that they are truly entered for drawback, and to be exported by the owner [naming him,] to [naming the place,] by the route [naming it.]

In testimony whereof, I have hereunto set my hand, and affixed the seal of the Custom-house of this district, the ——— of ———, A. D. 184—.

[L. s.]

C. D., *Collector.*

I ———, Inspector of the Customs at ———, in the State of ———, do hereby certify, that the packages of merchandise described in the within invoice, arrived at this place in transitu, for———, in ———, and have been carefully inspected and compared by me with the invoice and certificates, and I am fully convinced that the packages are identical, and remain unbroken and unchanged, and that the Custom-house seal attached thereto is secure and undisturbed.

Given under my hand, this ——— day of ——— A. D. 184—, at the Town of ———.

A. B., *Inspector.*

I ———, Consul [or agent] of the United States of America, residing at ———, in ———, do hereby certify, that I have duly examined the packages of merchandise described in the within invoice and certificates, and am fully convinced and satisfied that the goods have arrived at this place in the original packages as imported, without any change or alteration, and have been exported from the United States in good faith to be disposed of and consumed in a foreign country.

In testimony whereof, I have hereunto set my hand, and affixed my official seal, this ——— day of ———, A. D. 184—, and of the independence of the United States of America the ———.

[L. s.]

NOTE.—The foregoing certificates of the Inspector and consul or agent must be inscribed on the back of the invoice to which they refer.

C.

Oath or affirmation to be taken in cases where the persons making entry are the persons by whom the merchandise intended to be transported was originally imported into the United States.

I, [insert the name,] do solemnly, sincerely, and truly swear, [or affirm,] that the articles specified in the above or annexed entry, were imported by me, [or consigned to me, as the case may be,] in the [insert the denomination and name of the vessel,] whereof [insert the name] was master, from [insert the name of the port or place where from,] that they were duly entered by me at the custom-house of this port, and the duties paid, that they are the same in quantity, quality, package, [and value, if articles paying an ad valorem duty,] as at the time of importation, necessary or unavoidable wastage or damage only excepted, and that they are truly intended to be exported by me to [insert the place in Mexico, and the route by which they are to be conveyed,] and are not intended to be sold or consumed in the United States, or again brought back within the limits of the same. So help me God.

Oath or affirmation to be taken by the importer, when the merchandise is sold to be exported by another person.

I, [insert the name,] do solemnly, sincerely, and truly swear, [or affirm,] that the articles specified in the above or annexed entry, as imported by, [or consigned to me, as the case may be,] were truly imported by [or consigned to] me, in the [insert denomination or name of the vessel,] whereof [insert the name] is master, from [insert the port or place,] that they were duly entered by me at the custom-house of ———, and the duties thereon paid, that they were the same in quantity, quality, package, necessary or unavoidable wastage or damage only excepted, [and value, if articles paying an ad valorem duty,] at the time of sale or delivery to [insert the name of the person or persons to whom sold or delivered,] as at the time of importation. So help me God.

Oath or affirmation to be taken, where merchandise is exported by a person other than the importer.

I, [insert the name,] do solemnly, sincerely, and truly swear, [or affirm,] that the articles specified in the above or annexed entry were purchased by me of [insert the name of the person or persons from whom purchased,] that they are now actually in my possession, or control, and are the same in quantity, quality, package, necessary or unavoidable wastage or damage only excepted, [and value, if articles paying an ad valorem duty,] as at the time of purchase, that they are truly intended to be exported by me to [insert the place in Mexico, and the route by which they are to be conveyed,] and are not intended to be sold or consumed in the United States, or again brought back within the limits of the same. So help me God.

Oath or affirmation to be taken by another person than the importer or exporter of merchandise, who may have bought and sold the same, or in whose possession the same may have been.

I, [insert the name,] do solemnly, sincerely, and truly swear, [or affirm,] that the articles of merchandise specified in this entry, were purchased by me from [insert the name of the person from whom purchased,] and were sold by me to [insert the name of the person to whom sold,] and that they were not, to the best of my knowledge or belief, altered, or in any respect changed, in quantity, quality, value, or package, necessary or unavoidable wastage or damage only excepted, while in my possession, or from the time of said purchase until the time of said sale. So help me God.

D.

Know all men by these presents, that we ————, of the ———— of ————, are held and firmly bound to the United States of America in the sum of [insert a sum equal to thrice the amount of duties,] for the payment of which, well and truly to be made, we bind ourselves, our heirs, or executors and administrators, jointly and severally, by these presents. Witness our hands and seals this ——— day of ———, A. D. 184—.

Whereas the following merchandise has been duly imported into the United States, to wit: [here particularize the person or persons by whom the several articles were imported, the denomination and name of the vessel, master's name, from whence, into what District, and when imported, together with the marks, numbers, description of, and number of packages, with their contents,] which said merchandise is intended to be exported, in the original packages as imported, to [name the place,] by the route, [name the route,] through [name the place.]

The condition of this obligation, therefore, is such, that if the aforesaid recited merchandise, or any part thereof, shall be delivered at [name the place, either Chihuahua or Santa Fe, as the case may be,] without the limits of the United States, in good faith, to be sold and consumed there; and if the invoice, with the regular certificates thereon, shall be produced at this office, then this obligation shall be null and void, but otherwise to remain in full force and virtue.

Sealed and delivered in the presence of—

E.

Form of entry at port of exportation.

Entry of merchandise transported inland, from the District of ———, port of ———, to [name the port,] for [name the consignee,] for the purpose of being exported from this District to [name the port in the adjoining British Provinces,] for the benefit of drawback, in [name the vessel and master,] which merchandise was imported into the District of [name it,] in the [insert the denomination and name of the vessel and master,] from [insert the foreign port or place from whence imported.]

Marks.	Numbers.	Packages and contents.	Nett cost of ad valorem articles.	Weight or gauge.

Oath or affirmation to be taken on making the foregoing entry.

I, [insert the name,] do solemnly, sincerely, and truly swear, [or affirm,] according to the best of my knowledge and belief, that the entry by me subscribed is just and true, that the merchandise therein mentioned has been duly imported, and the duties thereupon paid according to law. So help me God.

Form of permit to lade goods on board the vessel.

Permit [insert the name of the person making entry] to lade on board [name the vessel and master,] destined for [insert the name of the port in adjacent British Province, enumerate the number of packages and contents, with their marks and numbers, agreeably to entry,] which goods have been transported inland to this port, from [insert name of District and port from whence brought,] for the purpose of being exported from this port for benefit of drawback.

A. B., *Collector.*

F.

Form of certificate of Collector, or other chief revenue officer of the port, in the adjoining British Provinces, to be inscribed on the back of the manifest.

I, ———, do hereby certify, that the same identical goods described and contained in the within manifest, have been landed at [insert the name of the port,] and duly entered at the custom-house here, and that the duties imposed by the laws in force in this Province, upon said goods, have been paid or secured to be paid in full.

Witness my hand and seal of office this ——— day of ——— A. D. 184—. A. B., *Collector, or Chief Officer of Revenue.*

Form of oath or affidavit of the master of the vessel in which the goods were exported, to be taken before the Collector of the port of exportation.

I, ———, do solemnly, sincerely, and truly swear, [or affirm,] that the same identical goods specified in the within manifest, were truly carried in the [name the vessel,] of which I was master, and landed and entered at the custom-house at the port of [name the port,] and that the duties imposed thereon at the said foreign port have been paid or secured to be paid; and that the goods referred to in the certificate of the Collector or chief revenue officer of the aforesaid port of [naming it,] were the same identical goods described in the manifest aforesaid, and in this affidavit. So help me God.

Form of manifest of merchandise exported to ports in adjoining British Provinces, from ports of exportation.

Report and manifest of merchandise laden on board of the [insert the denomination and name of the vessel,] whereof [insert the name of the master] is master, which merchandise was transported inland to this port, from [insert the District and port from whence brought,] and is intended to be exported for benefit of drawback to [name the port in the adjoining British Province.]

Marks.	Numbers.	Packages and contents.	By whom shipped.	To whom consigned, or if to order.	Place of consignee's residence.	Port of destination.

NOTE.—The foregoing certificate of the foreign collector, and the affidavit of the master, are to be inscribed on the back of the manifest.

[CIRCULAR—NO. 7—NEW SERIES.]

TREASURY DEPARTMENT, *April 15th*, 1845.

SIR: A contract having been made with Samuel Colt, esq., of New York city, to supply vessels of the U. S. Revenue Marine with his water-proof cartridges for cannon and small arms, you will please transmit your requisitions to this Department when powder is required for the vessel under your command; describing particularly the size of bore, the weight of full and reduced cartridges for cannon, number of musket and pistol do., and giving timely notice when a supply is wanted.

Very respectfully, your obedient servant. R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 8—NEW SERIES.]

TREASURY DEPARTMENT, *April 16th*, 1845.

SIR: The following resolution was adopted at the first session of the 28th Congress:

"*Resolved*, That the Secretary of the Treasury be, and he is hereby, authorized to transfer from any office or offices of the Treasury Department from which their services may, in his opinion, be dispensed with, three or more clerks, to be employed under his direction in collecting, arranging, and classifying such statistical information as may be procured, showing or tending to show, each year, the condition of the *agriculture, manufactures, domestic trade, currency, and banks*, of the several States and Territories of the United States."

By direction of the late Secretary of the Treasury, the duty of carrying out the objects of the resolution was assigned to the Register of the Treasury, and subsequently re-assigned by my predecessor to his own Department. In compliance with that direction, the Register, on the 25th July last, issued circulars, calling for the information desired, to various State and Federal officers; and I regret to learn that but few, comparatively, responded to the respectful request which he made for their co-operation. It is probable that the short space of time in which those who were solicited to collect the information were restricted, was one of the principal causes operating adversely to the attainment of the objects contemplated by the Federal Government; that cause at the present moment is, in a great measure, obviated, by the ample time now given to all whom I now address, in relation to this important and interesting subject.

In some of the States steps are taken periodically, by their respective authorities, to ascertain directly or incidentally the condition of the agriculture, manufactures, and domestic trade. Where such is the action of the legal authorities, no difficulty should be apprehended by those whom I have the honor to address, in furnishing to this Department the information collected under the operation of laws enacted for that purpose. In other States, where similar measures have not been adopted, it is not expected that those whom I address should make domiciliary visits for the purpose of obtaining the information; but, upon consultation with intelligent men, men presumed to have considerable knowlege of the condition of the subjects herein mentioned, a close approximation to the truth might be arrived at. In all cases, however, where estimated results are forwarded to the Department, let that fact be communicated; so that, in making my report to Congress, the *actual* and *estimated* results may be clearly designated. The subjects to which your attention is called are, the *agriculture*, *manufactures*, and *domestic trade* in the *county* where you reside. The meaning of the two first subjects you can readily comprehend. In regard to the last, I will explain what may be considered its meaning, as the resolution of Congress does not particularly specify what is to be embraced under that head. You will ascertain, if practicable, the quantity of produce, live stock, and merchandise *sent* and received from your *county to* and *from* another *State or Territory*, (or the District of Columbia,) according to the table herewith enclosed upon that subject, as well as upon the subject, of *agriculture* and *manufactures.*

In your inquiries for obtaining the information desired, you will bear in mind that it is the condition of the respective subjects as they existed between the 1st of June, 1844, and the 1st of June, 1845; and whatever information you may procure, I would thank you to forward to this Department by the 1st October next, or sooner, if practicable.

As Congress made no appropriation to pay for the collection of statistical information, I am, consequently, not authorized to compensate any one who may deem it expedient to aid in collecting it; but as information upon the subjects herein mentioned would be agreeably received by persons of every condition, *patriotism* should be an inducement on the part of those whom I address to make *some* exertion for the accomplishment of a work capable of being rendered satisfactory and useful to the people of the United States.

I have the honor to be, your obedient servant, R. J. WALKER, *Secretary of the Treasury.*

[The following table, intended to exhibit, in returns to the Treasury, a detailed statement of the products of *agriculture*, *mines*, and *manufactures*, with the course and amount of *Domestic trade* of each State and Territory of the Union, is, from its extreme length, necessarily divided into several sections, in order to accommodate it, by such subdivisions, to the dimensions of these pages, instead of giving it in one extended sheet, to be folded (as a map) in the book. But these sections (eight in number) could not be *limited* or *extended* in their respective lengths to correspond with the principal heads or subjects of the table, without destroying the uniformity which is essential to be observed for typographical symmetry. Thus, SECTION 1 purports to exhibit the products of AGRICULTURE; but, the items of agricultural production being not sufficient to fill the width of the page, it also embraces that portion of the products of MINES which come under the denomination of *iron*. SECTION 2 exhibits the products of MINES, but also includes a portion of the products of MANUFACTURE, under the denominations of *sugar*, (refined,) *chocolate*, &c. SECTIONS 3, 4, 5, 6, purport to exhibit the other denominations and amounts of manufactured articles and the materials of which they are made; while SECTIONS 7 and 8 embrace the *items* and *amounts* of DOMESTIC TRADE between the different States and Territories of the Union.

The reader need hardly be told that the *resolution* which this circular was intended to carry into effect has been rescinded, and that these statistics are now collected by the agency of the Patent Office, though they have no affinity whatever with the proper purpose and intent of that office: Whereas, such a development of *the elements of national thrift* points to their manifest connection with the Fiscal Department, to which they are inevitably destined to be permanently assigned at no distant day—having been deemed an essential part of the documentary information with which that Department commenced its operations, judging from the Secretary's circular of the 10th of March, 1791; which has been followed, at distant intervals, by similar calls. The transfer of these statistics to the Patent Office originated in a scheme of a former Commisioner of Patents to convert that office into a great "Home Department"—a visionary scheme, entirely incompatible with the mixed character of the relations of all the Departments; all of them having more or less home and foreign relations, but of which the Post Office Department, the Treasury and the War Departments, are almost exclusively "Home Departments," showing the absurdity of an exclusively home department without uprooting all the relations of the great departments of the Government.]

(1) STATE OF ——.

Name of County.	Name of Towns, Townships, &c.	AGRICULTURE.																						MINES.				
		Live Stock.					*Cereal Grains.*					*Various Crops.*					*Cotton, Sugar, Silk, &c.*						*Iron.*				
		Horses and mules.	Neat cattle.	Sheep.	Swine.	Poultry of all kinds, estimated value.	No. bushels of wheat.	No. bushels of barley.	No. bushels oats.	No. bushels rye.	No. bushels buckwheat.	No. bushels Indian corn.	Pounds of wool.	Pounds of hops.	Pounds of wax.	Bushels of potatoes.	Tons of hay.	Tons of hemp and flax.	Pounds of tobacco gathered.	Pounds of rice.	Pounds of cotton gathered.	Pounds of silk cocoons.	Pounds of sugar made.	Cords of wood sold.	Value of the products of the dairy.	Value of the products of the orchard.	Gallons of wine made.	Value of home-made or family goods.	Cast Iron.	Bar Iron.		Fuel.
																												No. of furnaces.	Tons produced.	No. of Bloomeries, forges, and rolling mills.	Tons produced.	Tons of fuel consumed.

(2) STATE OF —— Continued.

MINES.																								MANUFACTURES.					
Iron.		*Lead.*		*Gold.*		*Other Metals.*			*Coal.*						*Domestic Salt.*			*Granite, Marble, and other Stone.*			*Sugar Refiners, Chocolate, &c.*								
									Anthracite.			Bituminous.																	
No. of men employed, including mining operations.	Capital invested.	No. of smelting houses, counting each fire one.	No. of pounds produced.	No. of men employed.	Capital invested.	No. of smelting houses.	Value produced.	No. of men employed.	Capital invested.	Value produced.	No. of men employed.	Capital invested.	Tons raised (28 bushels each.)	No. of men employed.	Capital invested.	No. of bushels raised	No. of men employed.	Capital invested.	No. of bushels produced.	No. of men employed.	Capital invested.	Value produced.	No. of men employed.	Capital invested.	No. of sugar refineries.	Value of produce.	Value of chocolate manufactured.	Value of confectionary made.	No. of men employed.	Capital invested.

(3) STATE OF —— Continued.

MANUFACTURES.

Paper.		Printing and Binding.				Cordage.		Musical instruments.	Carriages & Wagons.		Mills.			Ships.	Furniture.		Houses.		
No. of manufactures.		No. of printing offices.	No. of binderies.	No. of daily newspapers.	No. of weekly newspapers.	No. of rope walks.		Musical instruments, value produced.	Value of manufactures.		No. of flouring mills.			Value of ships and vessels built.	Value of furniture manufactured.		No. of brick and stone houses built.		
Value of produce.		No. of men employed.			No. of semi and tri-weekly newspapers.	Value of produce.		No. of men employed.	No. of men employed.		Barrels of flour manufact'd.				No. of men employed.		No. of wooden houses built.		
No. of men employed.		No. of periodicals.				No. of men employed.		Capital invested.	Capital invested.		No. of grist mills.				Capital invested.		No. of men employed.		
Capital invested.		No. of men employed.				Capital invested.					No. of saw mills.						Value of construction or building.		
		Capital invested.									No. of oil mills.								
											Value of manufactures.								
											No. of men employed.								
											Capital invested.								

(4) STATE OF —— Continued.

MANUFACTURES.

All other manufact's.		Silk.		Flax.		Mixed Manufactures.		Tobacco.		Hats, Caps, Bonnets, &c.		Leather, Tanneries, Saddleries, &c.				Machinery.		Hardware, Cutlery, &c.		No. of Cannon & Small Arms.	
Value of all other manufactures not enumerated.		No. of pounds of reeled, thrown, or other silk made.		Value of manufactures of flax.		Value of produce.		Value of manufactured articles.		Value of hats and caps manufactured.		No. of tanneries.		All other manufactories of leather, saddleries, &c.		Value of machinery manufactured.		Value of hardware, cutlery, &c., manufactured.		No. of cannon cast.	
Capital invested.		Value of same.		No. of persons employed.		No. of persons employed.		No. of persons employed.		Value of straw bonnets.		Sides of sole leather tanned.		Value of manufactured articles.		No. of men employed.		No. of men employed.		No. of small arms made.	
Total capital invested in manufactures.		No. of males employed.		Capital invested.		Capital invested.		Capital invested.		No. of persons employed.		Side of upper leather tanned.				Capital invested.				No. of men employed.	
		No. of females and children employed.								Capital invested.		No. of men employed.									
		Capital invested.										Capital invested.									

(5) STATE OF —— Continued.

MANUFACTURES.

Precious Metals.		Various Metals.		Granite, Marble, &c.		Bricks & Lime.			Wool.					Cotton.					
Value manufactured.	No. of men employed.	Value manufactured.	No. of men employed.	Value manufactured.	No. of men employed.	Value manufactured.	No. of men employed.	Capital invested in preceding manufactures.	No. of fulling mills.	No. of woollen manufactories.	Value of manufactured goods.	No. of persons employed.	Capital invested.	No. of manufactories.	No. of spindles.	Dyeing and printing establishments.	Value of manufactured articles.	No. of persons employed.	Capital invested.

(6) STATE OF —— Continued.

MANUFACTURES.

Soap and Candles.					*Distilled & Fermented Liquors.*				*Powder Mills.*		*Drugs, Medicines, Paints, and Dyes.*			*Glass, Earthenware, &c.*							
No. of pounds of tallow candles.	No. of pounds of soap.	No. of pounds of spermaceti and wax candles.	No. of men employed.	Capital invested.	No. of distilleries.	Gallons produced.	No. of breweries.	Gallons produced.	No. of men employed.	Capital invested.	No. of powder mills.	Pounds of gunpowder made.	No. of men employed.	Capital invested.	Value of medicinal drugs, dyes, paints, &c.	Turpentine and varnish, value produced.	No. of men employed.	Capital invested.	No. of glass-houses.	No. of glass-cutting establishments.	No. of men employed.	Value of manufactured articles, including looking-glasses.	Capital invested.	No. of potteries.	Value of manufactured articles.	No. of men employed.	Capital invested.

(7) STATE OF —— COUNTY OF ——.

DOMESTIC TRADE.

	Bushels.										*Tons.*						*Feet.*	*Number.*									
	Wheat.	Rye.	Barley.	Oats.	Indian corn.	Buckwheat.	Peas and beans.	Flax seed.	Clover seed.	Other grass seeds.	Potatoes.	Salt.	Pig iron.	Castings.	Bar iron.	Lead.	Copper.	Coal, (anthracite.)	Coal, (bituminous,) 28 bushels to the ton.	Hay.	Hemp and flax.	Lumber.	Horses and mules.	Neat cattle.	Sheep.	Swine.	Shingles.	Hoop poles.	Staves and heading.	Split and flat hoops.	Brooms.	Cords of wood.	Sides of sole leather.	Sides of upper leather.
Exported from —— county to points in other States or Territories of the United States.																																		
Imported from other States or Territories of the United States to—— county.																																		

(8) STATE OF ——, COUNTY OF —— Continued.

DOMESTIC TRADE.

Barrels.								*Hogsheads.*		*Pounds.*												*Gallons.*					*Value.*
Flour.	Corn meal.	Beef.	Pork.	Bacon.	Fish.	Tar.	Turpentine.	Leaf tobacco.	Sugar.	Cotton.	Rice.	Butter.	Cheese.	Lard.	Soap.	Tallow candles.	Sperm candles.	Pot and pearl ashes.	Manufactured tobacco.	Feathers.	Loaf and lump sugar.	Wool.	Whiskey.	Rum.	Other distilled liquors.	Malt liquors.	Molasses.	Value of merchandise, excluding the value of all the articles embraced in the forms relating to "Domestic Trade."

[CIRCULAR—NO. 9—NEW SERIES.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *May 15th*, 1845.

The following decisions of this Department on questions submitted, made since issuing the circular of the 1st April last, are communicated for your information and government:

Vessels of the *Argentine Republic*, arriving in ports of the United States, to be liable to the payment of the tonnage duty and light money imposed by law on vessels of foreign nations with which the United States have no existing treaty, and in the ports of which discriminating duties of tonnage and impost are levied on vessels of the United States.

In the *appraisement* of *prussiate of potash*, or of any other goods, wares, or merchandise, imported into the United States, as directed by the 16th section of the Tariff act of 30th August, 1842, the appraisers of the United States not to be governed by any invoice or affidavit setting forth the value of the same at dates distant from the time of shipment; the intent of the law, as clearly manifested by the entire section, including the *proviso* thereto, being to ascertain, estimate, and appraise the true and actual market value and wholesale price of all goods, wares, and merchandise, in the principal markets of the country of production or manufacture, or from which the same are imported into the United States, at *the period of exportation* or *time of delivery, on purchase, for shipment.*

In the *appraisement* of *solid licorice paste*, manufactured in Spain, and imported into the United States from London, the value of the same to be estimated according to the current market value or wholesale price of similar articles, at the principal markets of Spain, at the period of exportation of the article from London to the United States.

Abatement or *allowance* not to be made for damage occurring from accidental injury received by *casks of liquor*, on their transportation from public store to the vessel in which it was intended to export them for benefit of drawback.

Abatement or *remission* of duties charged on *packages of merchandise*, entered on the manifest, but not found on board on unlading the vessel at the port of importation, not to be granted on the mere declaration on oath of the master and mate, of their belief that such packages had not been brought into the United States, or had been lost, or left on shore, at a port where the vessel had put in to repair damages. The evidence received by the officers of the Customs, under the discretionary power vested in them by the 57th section of the General Collection act of 2d March, 1799, as satisfactory in regard to the *penalty* provided in such cases, not necessarily to be taken in all cases as authorizing abatement or remission of the *duties* legally charged on the goods.

Remission of penalty, in cases where the same has come into the hands of the Collector, and has been distributed among the officers legally entitled to receive it, not to comprehend the moiety so distributed.

Merchandise recovered from sunken ships or vessels, not to be entitled to entry without the payment of duty, under the provisions of the act of 3d March, 1843, "to permit the entry of merchandise recovered from shipwreck, in certain cases, free of duty," unless the ship or vessel from which it is recovered shall have been raised either entire or in parts.

Articles, such as the tackle, apparel, furniture, or ship stores of a foreign vessel stranded on the coast of the United States, not to be considered, when brought into a port of the United States, as "goods, wares, or merchandise," liable to the payment of duty, within the meaning and intent of the Revenue laws.

Black lead crucibles or pots, formed of one part clay and two parts black lead, plumbago, or graphite—a mineral substance—to be charged with a duty of 30 per cent. ad valorem, as imposed by the 5th clause of the 5th section of the Tariff act of 1842.

Buttons of metal, of all kinds, being charged under the provisions of the 12th clause of the 5th section of the Tariff act of 1842 with a duty of 30 per cent. ad valorem, *iron strap buttons* are necessarily liable to that rate of duty, subject to the operation of the *proviso* to said clause, declaring "that all such buttons, not exceeding in value one dollar per gross, shall be valued at one dollar, and be charged with duty accordingly," the gross intended by the law being the ordinary gross of twelve dozen, known and used in commerce at the time of the passage of the act, and not the "*great gross*" now referred to by some importers.

Catalogues of books in the French language, although intended, as alleged, for gratuitous distribution, unless specially imported as specified in the 9th section of the Tariff act of 1842, to be charged, under the last *proviso* to the 2d clause of the 7th section of the act, with a duty of five cents per volume, when bound or in boards; and when in sheets or pamphlets, fifteen cents per pound.

Cocoa nuts, imported from islands lying off the Cape and Gulf of San Blas, in the Caribbean sea, to be admitted to entry without the payment of duty, under the provisions of the 6th clause of the 9th section of the Tariff act of 1842, as "fruit green or ripe, from the West Indies, in bulk," as decided by this Department in circular of 5th August, 1844.

Coffee, the production of Costa Rica, a province in Central America, imported from Valparaiso, in South America, not entitled to the exemption from duty provided in the 6th clause of the 9th section of the Tariff act of 1842; that provision having reference only to coffee imported from its place of growth or production.

Cotton and worsted, all manufactures composed of those materials liable to the duty of 30 per cent. ad valorem, as imposed by the 2d clause of the 2d section of the Tariff act of 1842, to be subject to the application of the *provisoes* to that clause affixing a minimum value to all manufactures of cotton, or of which cotton is a component part.

Gum perdu, an article ascertained by analysis to be an inferior *opium*, to be charged with the duty imposed on opium in the 2d clause of the 8th section of the Tariff act of 1842; it being a principle established by this Depart-

ment, that the mere circumstance of an article paying specific duty, being of an inferior quality of its kind, does not furnish a legal ground for the abatement of duty charged on the same.

Lapping or *Printer's Lapping*, when ascertained by due examination to be composed of combed wool or worsted, and hemp or linen, to be charged with a duty of *thirty* per cent. ad valorem, under the provisions of the 5th clause of the 1st section, and of the 20th section of the Tariff act of 1842.

Machines, fully prepared for use, termed *working models*, imported for the alleged purpose of being delivered with the patent right of the invention or improvement to the purchasers of the same, not to be considered as "models of machinery" entitled to entry free of duty by the 6th clause of the 9th section of the Tariff act of 1842.

Nails, imported under the denomination of "patent cut wrought nails," formed and pressed by machinery, not being "cut nails," as known in trade or commerce, or within the meaning of the law, and being "similar in material, quality, and texture, and the uses to which they are applied," to *wrought* nails, which description of article they are calculated, and, as it is understood, intended to supersede, to be charged with the duty of 4 cents per pound, under the provisions of the 2d clause of the 2d section, and of the 20th section of the Tariff act of 1842.

Tare allowed on sugar in *cases*, from Bahia, Brazil, to be the same as that allowed on sugar in *boxes*, as provided by the 58th section of the General Collection act of 2d March, 1799.

Teas, imported from Hamburg and Bremen, to which places they had been exported from the United States for a market, to be liable to a duty of *twenty* per cent. ad valorem, as a non-enumerated article, under the provisions of the 10th section of the Tariff act of 1842; the exemption from duty in regard to teas, provided by the 6th clause of the 9th section of the act, having reference to the article only when imported from places of its growth or production.

For the information of applicants for the return of duties alleged to have been illegally exacted, it is deemed proper to advise you that no such duties can be refunded from the Treasury by direction of this Department, except in cases where it shall be shown that the duties were paid under protest.

The description of written protest prescribed by the act of Congress of the 26th of February last, a copy of which is hereto appended, will be required only in cases of importation occurring after the passage of the said act; in regard to cases arising prior to its passage, the evidences of protest, received and recognised before the 26th of February last, under the sanction of then existing laws, as construed by the Supreme court of the United States, will be held as legal and sufficient.

It will be but just towards importers who may hereafter manifest dissatisfaction at the charge of duties, and doubt of their legality, at the time of their payment or prior thereto, to make them fully aware of the requirements of the act referred to in relation to protests.

Since issuing the circular of the 10th ultimo, prescribing regulations under the act "allowing drawback upon foreign merchandise exported in the original packages to Chihuahua and Santa Fé in Mexico, and to the British North American Provinces adjoining the United States," approved 3d of March last, the following additional instructions and regulations have been prescribed, and are to be observed accordingly:

No drawback is to be allowed on any wines or spirits exported under the provisions of the act before mentioned, unless such wines or spirits may have been deposited in public or other stores, in pursuance of the act "providing for the deposite of wines and distilled spirits in public warehouses," &c., approved 20th of April, 1818; and in all cases of exportation of wines or spirits, the requirements and forms prescribed by existing laws regulating the transportation of debenture goods, from one district to another, must be complied with. To prevent, as far as may be practicable, any fraud on the Revenue in the inland transportation to the designated port of exportation, it is deemed expedient to require that the cask or vessel, as well as the hamper, box, or basket, containing wine or spirits, shall in every case be secured in a substantial wooden box or covering, and the box well secured, and sealed with the custom-house seal.

Inquiry has been made as to the *time* when the drawback becomes due and payable on merchandise exported to Chihuahua and Santa Fé. On this point, the 5th section of the act of the 3d of March last is deemed so explicit as to remove all doubt of the intention of Congress in the matter. To entitle the exporter to drawback, he must produce proof to the Collector of the kind required by the act, of the actual delivery of the goods at one of the enumerated places "without the United States, in good faith, to be sold and consumed there." On this being done, the exporter must give bond, with satisfactory sureties, in *thrice* the amount of duties, stipulating therein that the merchandise on which drawback is claimed "has been delivered at either of the places aforesaid." On the execution of this bond, which is to be filed in the custom-house as security, the usual drawback allowed by law is to be paid to the exporters, and the preliminary bond referred to in the instructions of the 10th ultimo, for the production of the invoice, with the prescribed certificates thereon, is to be cancelled. The words "or any part thereof," contained in the condition of the export bond, a form of which accompanied the instructions before referred to, marked D, were inadvertently inserted, and must be omitted.

As the security bond varies from the preliminary or export bond in its condition, it is deemed expedient, to obviate misapprehension or error, to transmit a form of such bond herewith.

R. J. WALKER, *Secretary of the Treasury.*

THE COLLECTOR OF THE CUSTOMS FOR THE DISTRICT OF ———.

AN ACT explanatory of an act entitled "An act making appropriations for the civil and diplomatic expenses of Government for the year one thousand eight hundred and thirty-nine."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That nothing contained in the second section of the act entitled "An act making appropriations for the civil and diplomatic expenses of Government for the year one thousand eight hundred and thirty-nine," approved on the third day of March, one thousand eight hundred and thirty-nine, shall take away, or be construed to take away, or impair, the right of any person or persons who have paid, or shall hereafter pay, money, as and for duties under protest, to any Collector of the Customs, or other person acting as such, in order to obtain goods, wares, or merchandise imported by him or them, or on his or their account, which duties are not authorized or payable in part or in whole by law, to maintain any action at law against such Collector, or other person acting as such, to ascertain and try the legality and validity of such demand and payment of duties, and to have a right to a trial by jury, touching the same, according to the due course of law. *Nor shall any thing contained in the second section of the act aforesaid be construed to authorize the Secretary of the Treasury to refund any duties paid under protest; nor shall any action be maintained against any Collector, to recover the amount of duties so paid under protest, unless the said protest was made in writing, and signed by the claimant, at or before the payment of said duties, setting forth distinctly and specifically the grounds of objection to the payment thereof.*

APPROVED, *February 26th*, 1845.

Form of bond referred to.

Know all men by these presents, that we ———, of the ——— of ———, are held and firmly bound to the United States of America in the sum of [insert a sum equal to thrice the amount of duties,] for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

Witness our hands and seals this ——— day of ———, A. D. 184—.

Whereas, the above named [name the exporter] alleges and declares, that the following merchandise, to wit: [describe particularly the goods contained in the invoice and export entry] has been actually and in good faith exported by him to [name the place and the route,] and there delivered to be sold and consumed, in pursuance of "An act allowing drawback upon foreign merchandise exported in the original packages to Chihuahua and Santa Fé in Mexico," &c., approved 3d of March, 1845; and in consideration thereof the aforesaid ——— has been paid by the United States the sum of ———, being the usual allowance of the drawback of the duties on the same allowed by law, the receipt of which is hereby acknowledged. Now, the condition of this obligation is such, that if the aforesaid recited merchandise has been truly delivered, as alleged, at ——— aforesaid, without the United States, in good faith, to be sold and consumed there, then this obligation shall be null and void, but otherwise to remain in full force and virtue.

Sealed and delivered in the presence of ——— [L. S.] [L. S.]

[CIRCULAR—NO. 10—NEW SERIES.]

To Public Officers acting under directions of the Secretary of the Treasury.

TREASURY DEPARTMENT, *June 13th*, 1845.

The provisions of the act of 3d March, 1845, requiring that all letters, packages, and other matters, received through the mail by officers of the Government after the first proximo shall be charged with postage, make it desirable that a retrenchment be effected in the mass of papers heretofore transmitted to this Department. Much may be done in this respect, with advantage to the public service, by compressing the statements and returns required by law or regulation, so as not to lessen their distinctness; and whenever more than one is made on the same day to the same office, to include them all upon one sheet, *if* their *extent* and *character* will allow. In making communication to any officer of the Department, care should be taken to condense them, so as to bring the postages thereon within the lowest possible limits.

In regard to postages charged on the letters, packages, and other matters received by you through the mail, touching the duties or business of your office, you will be pleased to keep an account of the same in detail, showing from whom each letter, &c., is received, and the amount of postage thereon; which account, verified by oath, you will transmit to this Department, at the close of each quarter, and the proper order will be immediately given respecting its payment.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 11—NEW SERIES.]

To Collectors of the Customs, Naval Officers, and Receivers.

TREASURY DEPARTMENT *June 20th*, 1845.

The law requires the accounts of the actual receipts and expenditures of the Government, and the usual commercial statements for the fiscal year ending the 30th June, to be submitted to Congress during the first week of its session.

The accounts of various officers receiving and disbursing public money undergo the scrutiny of the accounting officers before they are placed in the Register's office, where these different statements are compiled.

Without the utmost promptitude on the part of Collectors and other receivers of public money, as well as the accounting officers and Register, they cannot be made as early as required by law. With the view of placing these reports in the hands of Congress at the commencement of the session, the Collectors of the Customs and Naval officers at Boston, New York, Philadelphia, Baltimore, Charleston, and New Orleans, are required to transmit their various statements and accounts to the Treasury Department and its bureaus, as required by law, within thirty, and all other Collectors and Receivers of public money within fifteen days, after the end of each quarter, or as much earlier as practicable. A prompt and strict compliance is expected on the part of those to whom this circular is addressed.

(Signed) R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 12—NEW SERIES.]

TREASURY DEPARTMENT, 1845.

SIR: I send you several copies of questions heretofore propounded by the Treasury Department, with a view to obtain information in regard to the Tariff.

You will please obtain answers to these questions from reliable sources, so as to have the answers here by the first of November next.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[FIRST SERIES OF QUESTIONS.]

1. State and county in which the manufactory is situated?
2. Kind or description of the manufactory; and whether water, steam, or other power?
3. When established; and whether a joint-stock concern?
4. Capital invested in ground and buildings, and water power, and in machinery?
5. Average amount in materials, and in cash for the purchase of materials and payment of wages?
6. Annual rate of profit on the capital invested since the establishment of the manufactory; distinguishing between the rate of profit upon that portion of the capital which is borrowed, after providing for the interest upon it, and the rate of profit upon that portion which is not borrowed?
7. Cause of the increase (or decrease, as the case may be) of profit?
8. Rates of profit on capital otherwise employed in the same State and county?
9. Amount of articles annually manufactured since the establishment of the manufactory; description, quality, and value of each kind?
10. Quantity and value of different kinds of raw materials used; distinguishing between foreign products and domestic products?
11. Cost in the United States of similar articles of manufacture imported from abroad, and from what countries?
12. Number of men, women, and children employed, and average wages of each class?
13. How many hours a day employed, and what portion of the year?
14. Rate of wages of similar classes otherwise employed in the same State and county, in other States, and in foreign countries?
15. Number of horses or other animals employed?
16. Whether the manufactures find a market at the manufactory; if not, how far they are sent to a market?
17. Whether foreign articles of the like kinds enter into competition with them at such place of sale; and to what extent?
18. Where are the manufactures consumed?
19. Whether any of the manufactures are exported to foreign countries; and, if so, where?
20. Whether the manufacture is sold by the manufacturer for cash; and, if on credit, at what credit; if bartered, for what?
21. Whether the cost of the manufactured article (to the manufacturer) has increased or decreased; and how much, in each year, from the establishment of the manufactory; and whether the increase has been in the materials or the labor; and at what rate?
22. The prices at which the manufactures have been sold by the manufacturer since the establishment?
23. What rate of duty is necessary to enable the manufacturer to enter into competition, in the home market, with similar articles imported?
24. Is there any change necessary in levying or collecting the duty on such articles, to prevent fraud?
25. What has been the rate of your profits, annually, for the last three years; and, if it be a joint-stock company, what dividends have been received, and what portion of the income of the company has been converted into fixed capital, or retained as a fund for contingent or other objects, and therefore not divided out annually?
26. What portion of the cost of your manufactures consists of the price of the raw material, what portion of the wages of labor, and what portion of the profits of capital?
27. What amount of the agricultural productions of the country is consumed in your establishment, and what amount of other domestic productions?
28. What quantity or amount of manufactures, such as you make, are produced in the United States, and what amount in your own State?
29. If the duty upon the foreign manufacture of the kind of goods which you make were reduced to 12½ per cent., with a corresponding reduction on all the imports, would it cause you to abandon your business, or would you continue to manufacture at reduced prices?
30. If it would cause you to abandon your business, in what way would you employ your capital?
31. Is there any pursuit in which you could engage, from which you could derive greater profits, even after a reduction of the import duties to 12½ per cent.?
32. Are not the manufactures of salt and iron, remote from the points of importation, out of foreign competition within a certain circle around them, and what is the extent of that circle?
33. Amount of capital; and what proportion the borrowed capital bears to that which is real?
34. What amount of reduction in the duties would enable the actual or real capital employed to yield an interest of six per cent.? and how gradual the reduction should be?
35. If minimums should be abolished, and the duty assessed upon the actual value of the imported article in the American port, what rate of ad valorem duty would be equivalent to the present with the minimum?
36. What would be the operation of this change upon the frauds at present supposed to be practised?
37. Proportion which the production by the American manufacturer bears to the consumption?
38. Extent of individual and household manufactures in the United States, and how much it has increased since the tariff of 1842?
39. Average profit of money or capital in the United States?
40. Average rate of wages?

[SECOND SERIES OF QUESTIONS.]

1. What agricultural products are raised in your State; and which, if any, of the staples of cotton, rice, or tobacco?
2. What portion of its capital is engaged in their production?
3. To what extent is its commercial, mechanical, manufacturing, and navigation interests immediately connected with, or dependent upon them?
4. What has been the annual average profit on capital employed in their production, on well conducted farms or plantations, for the last three years, since the passage of the tariff of 1842, including the crop of that year, and deducting all expenses incident to the production of the articles, their preparation for market, the transportation to the place of sale, and the sales themselves?
5. What has been the annual profit of the capital so employed for the ten years preceding 1842, under the reduction of the duties by the act of 1832, and the Compromise act of the next year, estimated in the same way?
6. What has been the annual average price of these agricultural products and staples, during the same periods respectively; and what the annual average income *per* hand, or laborer, deducting all expenses, during the same periods respectively?

7. How far have prices and profits, during the periods referred to, been affected by the operation of the Tariff laws, and how far by the state of the currency?

8. Does the State raise a sufficient supply of horses, mules, hogs, and of cattle, meats, and other provisions; if not, from what places does it draw its supplies; and what has been the average annual amount, and what the prices for the last three years, and also for the ten preceding? If there has been a difference between them, to what do you attribute it?

9. Are the commercial, mechanical, manufacturing, and navigation interests of the State so immediately connected with and dependent upon the agricultural products and staples, that their profits increase or diminish in the same, or very nearly the same, proportion with them?

10. Have the average prices of what are called the protected articles been as low, in proportion to the average prices of the staples, for the last three years, as in the preceding ten, making allowance for the effects which the average prices of the raw materials, during the respective periods referred to, must have had on the cost of making such articles? If not, to what do you attribute it, and to what extent has it affected the growers of the staples, and the State at large, in the increased cost of their production and the general expense of living?

11. Does the State export any other articles of its own product besides the agricultural products and staples? If it does, of what description are they, and to what extent have their prices, and the aggregate amount in value, been comparatively affected during the same periods?

12. What proportion of the aggregate amount of articles of every kind, that the State makes for export, are exported and consumed abroad; are their prices governed by the foreign or home demand; to what foreign markets are they principally shipped; do you meet competitors in them from other countries, with similar articles for sale; do the high duties imposed by the present Tariff lessen your ability to meet them successfully; and if they do, state how?

13. Is there any such immediate connection between imports and exports, that a country cannot continue to import, for any great length of time, a greater amount in value than it exports, or *vice versa*, export for any great length of time more than it is permitted to import, estimating fairly the value of each; and, if there be, to what extent must the present duties affect ultimately the value of the exports of the country?

14. Have you any manufacturing establishments in your State; and, if so, of what kind are they, what is their number, and what amount of capital is invested in them; what descriptions of goods do they make, and what has been the profit on their investment for the last three years? Are the present duties necessary to keep them in operation with profit; if not, what amount, if any, would be required to give a profit equal in amount to the average profit of growing the great staples of the State, for the last three years, or the ten preceding?

15. Is your State now, or have its citizens been at any former period, engaged in the business of ship-building, or that of navigation, and to what extent; what is the present condition of those interests; how have they been affected by the Tariff laws; and what is the effect of the present duties upon them?

16. What proportion does the capital invested by your citizens in commerce bear to the value of its agricultural products and staples; have the commercial interests of the State been affected by the Tariff laws; if so, how, and to what extent?

17. Would the establishment of a Warehouse system promote the trade and increase the commerce of your State?

18. How would the abolition of drawbacks, in connexion with a Warehouse system, operate upon the commerce of your State?

19. Are there any, and what articles, on which a debenture or drawback ought to be allowed on their re-exportation, which would operate beneficially upon the trade of the country, and equally to all classes of citizens, but on which no debenture or drawback is now allowed?

20. What articles are there of foreign manufacture which come into competition with similar articles manufactured in the United States, the duties on which are so high as to amount to a prohibition of the foreign articles?

21. How are the interests of the several great interests of your State affected by the minimums of the present Tariff, and the rule requiring duties to be paid in cash, without the establishment of a Warehouse system, or admitting goods in entrepot?

22. What articles are there now, in the list of those duty free, on which a moderate duty might be levied, without being onerous to any class, and which would operate equally on all; and what amount of revenue might be levied by such a duty on these articles?

23. What is the comparative operation of the present Tariff upon the manufacturers and the other classes of our citizens, as to articles used in manufacturing, and other articles consumed by them respectively? State the particular articles.

24. What is the effect of the present system of duties upon articles, especially those extensively consumed, which are manufactured only to a very limited extent in the United States; and how do these duties operate upon the interests of the other industrial classes of the country?

25. Are there any, and what descriptions of goods, or other commodities, consumed in your State, which are either very greatly enhanced in price, or altogether excluded by the operation of the present Tariff; for what prices might such goods or commodities be imported, independently of the duty; and what are the prices actually paid by the consumers for these articles, or such others as are substituted for them: is the consumption of these articles, or their substitutes, extensive in your State, and is it peculiar, or nearly so, to your State, or any other particular States: what is the aggregate amount of duties now paid to the Government on such articles; and what amount would be paid under a Tariff graduated entirely with a view to revenue?

26. Do the present duties benefit in any respect those engaged in growing the agricultural products and staples referred to; and, if not, can they be so modified, in any other way than by reducing them, so as to benefit the growers; has the State prospered or not under those duties; if not, to what do you attribute its cause; if the high duties, explain to what extent, and in what manner, they have affected the prosperity of the State?

27. What quantity of wool is raised in your State, what is its price per pound since the Tariff of 1842, and what its price per pound for the ten years preceding?

28. What mines are worked in your State, what quantity of metal or mineral has been produced, what has been the price since the Tariff of 1842, and for the ten years preceding?

[CIRCULAR—NO. 12—NEW SERIES.]

TREASURY DEPARTMENT, *Register's office*, 1845.

SIR: The following copy of a letter of instructions from the Secretary of the Treasury, is transmitted to you for your information, relative to the transfer of Stock on the books of the Department in this office.

Your obedient servant, R. H. GILLET, *Register of the Treasury*.

"TREASURY DEPARTMENT, *July 18th*, 1845.

"SIR: In consequence of embarrassments attending the transfer of stock certificates and coupon certificates changed into transferable stock, I deem it necessary to make the following regulations:

"The attestation of witnesses to endorsements or assignments, will be dispensed with in all cases of stock and coupon certificates, transmitted heretofore or hereafter to this Department as security for the public deposites; and, also, in all cases where the signature of the several assignors or endorsers is known in your office, or in this Department, to be genuine.

"An assignment or endorsement by a bank or other corporation, if subscribed by the president and cashier, or other proper officers in their official capacity, and attested by the seal of the corporation, will be deemed sufficient to transfer its interest.

"An affidavit of ownership will be required, in all cases where the attestation by witnesses of the assignment or endorsement is not made.

"Very respectfully, your obedient servant,

"R. J. WALKER, *Secretary of the Treasury.*"

"Hon. R. H. GILLET, *Register of the Treasury.*"

[CIRCULAR—NO. 13—NEW SERIES.]

Instructions to Officers of the Customs and U. S. Consuls.

TREASURY DEPARTMENT, *August 20th*, 1845.

For the government of the Officers of the Customs, and also the Consuls of the United States, in reference to the requirements of existing laws respecting the proper verification of invoices, it is deemed expedient to reissue the circular instructions of the Department heretofore promulgated on the subject, with such additional instructions and explanations as seemed to be called for.

The instructions referred to will be found annexed hereto, issued under dates of 14th May and 16th August, 1831, 16th October, 1832, and 4th April, 1840.

Under the provisions of the act of Congress of 1st March, 1823, the invoices of all imported goods subject to *ad valorem duty*, belonging to persons *not residing in* the United States, must be sworn to and verified by consular certificates according to one of the annexed forms, as the case may be.

This formality is not required by law where the same description of goods liable to a similar rate of duty may be imported by a person residing in the United States; as the law authorizes the owner, consignee, importer, or agent, to swear to the foreign cost or value of the goods on making entry at the custom-house.

Invoices of ad valorem, specific, or free goods, when made out in a foreign depreciated currency, or a currency the value of which is not fixed by the laws of the United States, whether the importer or owner resides in this country or abroad, must, in each case, be accompanied by a consular certificate showing the *value of such currency* in Spanish or United States silver dollars, according to the annexed form. No consular certificate of the *foreign cost or market value* of specific and free goods is required by law or instructions.

It is to be remarked, that by the act of 3d March, 1801, invoices of all goods imported into the United States *subject to a duty ad valorem*, are required to be "made out in the currency of the place or country from whence the importation shall be made, and shall contain a true statement of the actual cost of such goods in such foreign currency or currencies, without any respect to the value of the coins of the United States or foreign coins, which now are, or shall be by law, made current within the United States in such foreign place or country." Hence invoices of specific or free goods are not required to be made out in the currency of the country from whence the goods may be imported; but *whenever* invoices of such goods are made out in the currency of the country, and said currency is depreciated, and its value not fixed by any law of the United States, a consular certificate of the value of such currency must, as before intimated, accompany the same. There is nothing in the law or instructions of the Department to prohibit invoices of specific or free goods from being made out in the currency of the United States, or that of any other country where its value is fixed by our laws.

R. J. WALKER, *Secretary of the Treasury.*

Circular to Consuls of the United States.

TREASURY DEPARTMENT, *May 14th*, 1831.

SIR: With a view to estimating correctly the amount of duties to be charged on merchandise invoiced in a currency of which the value is not fixed by the laws of the United States, the Collectors of the Customs have been instructed, by direction of the President, to require from the importer of merchandise thus invoiced a certificate from the Consul of the United States, if there be one at the place of exportation, of the true value of such currency in Spanish or United States silver dollars; and it is the President's desire that such certificates be given by the Consuls of the United States on the application of the party, and on payment of the fees authorized by law therefor.

You are also requested to transmit at least once a month, if opportunity offers, to this Department, a statement of the rates at which any depreciated currency of the country you reside in is computed, in United States or Spanish dollars, or in silver or gold coins of other countries; observing, in all cases of an estimate of the currency in such foreign coins, that their weight and standard should be made known to the Department.

I am, respectfully, your obedient servant,

S. D. INGHAM, *Secretary of the Treasury.*

Circular to Collectors of the Customs.

TREASURY DEPARTMENT, *August 16th*, 1831.

SIR: Inquiry having been made whether the Consular certificate required by the circular instruction of this Department of the 14th of May last, for invoices made out in a currency of which the value is not fixed by the laws of the United States, is to be confined to invoices of articles subject to ad valorem duties, I have to state that the instruction is general, and is intended to apply to all invoices made out in such currency, whether of ad valorem, specific, or free goods. Although the value of specific and free goods is not necessary with a view to the duty, yet the act of February 10, 1820, requires the value of all imported articles to be stated to Congress, and directs that the value of articles subject to specific duties, and of articles free from duty, shall be ascertained in the manner in which the value of imports subject to duties ad valorem is ascertained.

I am, sir, with great respect, your obedient servant,

LOUIS McLANE, *Secretary of the Treasury.*

Circular to Collectors of the Customs.

TREASURY DEPARTMENT, *October 16th*, 1832.

In order to give full effect to the regulations contained in the circular instructions issued by this Department, under the direction of the President, on the 14th of May and 16th of August, 1831, it is deemed proper to authorize the Collectors, in all cases where invoices are presented which are made out in a foreign currency, the value whereof is not fixed by the laws of the United States, and which are not accompanied by the certificate prescribed by those regulations, to require the owner, importer, or consignee to give bond to produce the said certificate, if the same be practicable, to the Collector, within eight months if the goods were imported from any port or place on this side of the Cape of Good Hope, or Cape Horn, and within eighteen months if from the Cape of Good Hope, or from any port or place beyond the same, or Cape Horn; and, also, if the goods be subject to ad valorem duty, to pay the amount of duty to which it may appear by such certificate the said goods were liable over and above the amount of duties which may have been paid, or secured to be paid, on the same. The bond to be taken under this instruction will be for a sum equal to the amount of duties charged; and in the case of free goods, it will be for one hundred dollars.

LOUIS McLANE, *Secretary of the Treasury.*

Circular to Collectors of the Customs.

TREASURY DEPARTMENT, *April 4th*, 1840.

Representations have been made, from time to time, to the Department by United States Consuls of a non-compliance on the part of foreign owners and shippers of merchandise to this country, with the requisitions of law, and the regulations prescribed in the circular instructions heretofore issued to the Collectors of the Customs, in regard to the verification of invoices.

It therefore becomes proper again to urge upon the officers of the Customs the exercise of strict vigilance and circumspection in this particular, and to call their special attention to the provisions of law on the subject, as well as to the circular instructions issued in accordance therewith.

Under the provisions of the act of Congress of the 1st of March, 1823, the invoices of all goods imported, and subject to ad valorem duty, belonging to persons not residing in the United States, are required to have the cost and charges therein stated verified by the oath of the owner, and duly authenticated by the certificate of a United States Consul. In default thereof, the consignee, importer, or agent is required, by the tenth section of the act before mentioned, to give bond and surety to produce, within a specified time, the invoice, properly sworn to and authenticated as required by the act.

Where invoices are made out in a foreign currency, the value of which has not been fixed by the laws of the United States, whether of goods free of duty, or those paying a specific or ad valorem rate of duty, certain regulations were established by the President, under the authority contained in the proviso to the sixty-first section of the act of the 2d of March, 1799, which are prescribed in the circulars of the Department, dated the 14th of May and 16th of August, 1831, and 16th of October, 1832.

By these regulations, each invoice is required to be accompanied by a consular certificate, stating the true value of such currency in Spanish or United States silver dollars; and, in default thereof, bond is to be given for its production within the time mentioned in the circular of October, 1832, by the importer, consignee, or agent.

There is reason to believe that either negligence has been committed, or too much forbearance exhibited, by some of the collectors, where the parties have omitted to comply with the requirements of their bond. The penalty of the bond should, in all cases, be enforced whenever incurred; otherwise, these obligations will be disregarded by the parties, and considered as mere matters of form, and the intention of the law and regulations thereby entirely frustrated.

LEVI WOODBURY, *Secretary of the Treasury.*

FORMS.

Foreign owner's oath, where goods wares or merchandise have been actually purchased.

I, A. B., do solemnly and truly swear, that the goods, wares, or merchandise described in the invoice now produced and hereto annexed, were actually purchased for my account, or for account of myself and partners in the said purchase, and that said invoice contains a true and faithful account of the actual cost thereof and of all charges thereon; and that no discounts, bounties, or drawbacks, are contained in the said invoice, but such as have been actually allowed on the same.

(Signed) A. B.

Sworn to and subscribed before me, at ————, the ——— day of ————, A. D. 184—, and of the independence of the United States of America the ———.

Foreign manufacturer's or owner's oath, in cases where goods, wares, or merchandise have not been actually purchased.

I, A. B., of ————, do solemnly and truly swear, that the invoice now produced and hereunto annexed contains a true and faithful account of the goods, wares, or merchandise therein described at their fair market value, at ———, at the time the same were (procured or manufactured, as the case may be,) and of all the charges thereon; and that the said invoice contains no discounts, bounties, or drawbacks, but such as have been actually allowed.

(Signed) A. B.

Sworn to and subscribed before me, at ———, the ——— day of ———, A. D. 184—, and of the independence of the United States of America the ————.

NOTE.—In all cases where the foregoing oaths are not taken before the United States Consul, but before some public officer duly authorized to administer oaths in the country where the goods shall have been purchased, the official certificate of such public officer must be authenticated by a consul or commercial agent of the United States.

Form of consular certificate of the value of currency.

I, A. B., Consul of the United States of America, do hereby certify, that the true value of the ——— currency of the Kingdom of ———, in which currency the annexed invoice of merchandise is made out, is ——— cents, estimated in Spanish or American dollars.

(Signed) A. B.

[CIRCULAR—NO. 14—NEW SERIES.]

Instructions to Collectors, Naval Officers, and Surveyors of the Customs.

TREASURY DEPARTMENT, *October 8th*, 1845.

SIR: Statements of postages accruing under the act of the 3d of March, 1845, having been received at this Department from several of the ports, in compliance with the circular issued on the 13th of June last, and instructions asked as to their payment, it is deemed expedient to issue general instructions on the subject. You will continue

to make the quarterly return as required by the closing paragraph of the circular of the 13th June last; you will charge the amount of the same, taking the receipt of the postmaster, as a voucher in your quarterly account of contingent expenses, and pursue the same course in future with similar postage accounts, referring to this circular as your authority for so doing.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 15—NEW SERIES.]

To Collectors of the principal ports.

TREASURY DEPARTMENT, *October 9th*, 1845.

It being found that a want of uniformity of practice exists on the subject of storage, and other expenses on goods carried to public store, at the principal ports, it is deemed proper to issue specific instructions, with the view of establishing a uniform regulation in the matter at the respective ports referred to:

1st. The law subjects all goods deposited in public store to the payment of storage, at the usual rate at the ports in question.

2d. Besides storage, there are other expenses chargeable on imported goods ordered to public store, such as drayage, cartage, cooperage, &c., under the following detailed circumstances, to wit: In all cases in which appraisements become necessary, in consequence of any neglect of the importer or owner of the goods to comply with any of the regulations prescribed by law—such as in cases of goods taken from wrecks; applications for allowance for damage during the voyage of importation; and cases in which circumstances come to the knowledge of the officers of the Customs, or facts are ascertained upon a partial inspection of any goods, rendering it proper and necessary that a full inspection and examination of the whole of the goods should be made.

3d. According to this view of the subject, the expenses of storage, drayage, cartage, cooperage, &c., are to be borne by the United States, so far as relates to the preliminary regular inspection, examination, and appraisements required by law in order to secure the revenue, and where, on such formalities being had, the goods shall be found to correspond in quantity and value with the specifications of the same in the invoice. In all other cases the expenses referred to are properly chargeable on the goods.

4th. Where, at the instance and for the accommodation of the merchants, goods may be allowed, by the proper officer of the Customs, in pursuance of law, to be deposited in other than the regular public stores, it is deemed but just and equitable that a charge of *half storage* should be exacted on all such goods, to reimburse the United States, to some extent, for the expense of hiring public stores, and in which the Collector might insist on such goods being deposited, subject to the full charge for storage.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 16—NEW SERIES.]

Instructions to Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *January 15th*, 1846.

The Department being advised of an erroneous practice pursued at some of the ports of the United States of allowing a deduction of *two per cent. for leakage* to be made on importations of molasses, it becomes proper to state that said practice is improper and unauthorized by law, and must consequently be discontinued forthwith.

As under the present Tariff act molasses is subjected to a specific rate of duty per pound, and the precise quantity in pounds being ascertained by the proper Revenue officers in the mode prescribed by instructions heretofore given, and the duty assessed on the actual weight thus determined, it necessarily follows that no deduction on account of *leakage* can be entertained or sanctioned by the Department.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 17—NEW SERIES.]

To Marshals of the United States.

TREASURY DEPARTMENT, *February 23d*, 1846.

SIR: I request you will, at your earliest convenience, report to this Department:

1st. The number of prisoners *convicted* of offences under the laws of the United States, who are confined at hard labor in the State prisons or penitentiaries of your State, under sentences passed by the United States courts within your district.

2d. The cost per diem of supporting and confining each prisoner so confined, as charged to the United States by the State authorities.

3d. The names of all prisoners so confined, their respective offences, dates of sentence, and terms of imprisonment.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

To the Marshal of the United States for the District of ———.

[CIRCULAR—NO. 18—NEW SERIES.]

Instructions to the Collectors of certain principal ports of the United States.

TREASURY DEPARTMENT, *February 25th*, 1846.

In consequence of representations made to the Department of the inconvenience and expense to which exporters are subjected in the transportation of certain descriptions of merchandise, under the provisions of the Drawback act of 3d of March, 1845, to Chi-hua-hua and Santa-fe, by a strict compliance with the regulations prescribed in the instructions of the 10th of April last, requiring each package to be enclosed in a secure wooden box, or covering, &c., it is deemed expedient to modify said regulations to the extent and in the manner following:

In lieu of requiring bulky goods imported in large bales or packages, which may be entered for exportation to the places above mentioned, to be secured in the manner heretofore prescribed, all such bales or packages of goods having the original import marks and numbers legibly inscribed thereon, are to be secured by a strong cord passed around the middle of the bale or package, and over each end of the same. The two ends of the cord are to be brought together and passed through a *planchet* or block of lead of the size of half a dollar and of the thickness of half an inch, the block having a hole through the sides large enough to allow the ends of the cord to pass through the same. Two steel dies are to be prepared, with the name of the custom-house on the upper die, and the name of the port on the under. The block is then to be placed between the two dies, and the impression on the lead is to be made by the stroke of a hammer of sufficient force to flatten the block so as to close the hole and firmly secure the cord inserted therein, and at the same time leave a distinct impression of the dies on both sides of the lead.

It is to be understood that this regulation is not to apply to light and costly goods, such as laces, crapes, silks, and other articles, usually imported in small cases, boxes, or packages. All goods of this description must be secured in the manner indicated in the instructions of the 10th of April last.

In addition to the foregoing regulations, it is expedient to require each bale or package to be duly weighed, and the weight stated in the invoice required by law to accompany such goods, a form of which is given in the former instructions marked B. This precaution it is believed will enable the inspectors stationed at Independence, Van Buren, and Fulton, by re-weighing the bales or packages, to ascertain whether the goods have been altered or changed on the route, in the event of their suspicions being excited by the appearance and condition of the packages on their arrival at said places.

For the use of your port, you are authorized to procure steel dies of the description before mentioned, upon as reasonable terms as may be practicable.

R. J. WALKER, *Secretary of the Treasury.*

To the Collector of ———.

[CIRCULAR—NO. 19—NEW SERIES.]

TREASURY DEPARTMENT, *March 18th*, 1846.

SIR: The following regulations have been adopted by this Department, which you will be pleased to observe:

1. All moneys which shall be received by any officer of the United States Government, acting under the direction of the Treasury Department, arising from fines, penalties, and forfeitures, shall be paid directly into the Treasury or Depository of the Treasury, to the credit of the Treasurer of the United States, and a certificate of such deposite, with a statement on what account the same was received, shall be immediately forwarded to this Department. This shall not apply to any portion of such fines, penalties, and forfeitures, as may belong to any informer, prosecutor, or other person.

2. Hereafter, all sums necessary to defray the expenses of courts, which United States Marshals are authorized to pay, will be advanced to them respectively, by warrant on the Treasurer, upon their requisitions containing a detailed estimate of the funds which will be needed to meet all legal claims upon them.

3. The First Comptroller and the Register of the Treasury will keep distinct accounts of moneys paid into the Treasury on account of fines, penalties, and forfeitures, and all moneys paid out on account of expenses of courts, said accounts to be denominated "the Judicial Fund and Expenses of Courts." In said accounts shall be credited all sums received from fines, penalties, and forfeitures, and all sums paid out of the same on account of expenses of courts shall be charged.

R. J. WALKER, *Secretary of the Treasury.*

To ——— ———.

[CIRCULAR—NO. 20—NEW SERIES.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *April 28th*, 1846.

The following regulations are still in force, and Collectors are requested to conform to them; and more especially to accompany their returns with the explanatory statements indicated by the ☞.

To the Collector of the Customs at ———. R. J. WALKER, *Secretary of the Treasury.*

"TREASURY DEPARTMENT, *May 11th*, 1843.

"SIR: By instructions heretofore given by this Department, regulating the deposite of public moneys received by Collectors of the Customs, they are directed, in all the collection districts where there are Government depositories, with the exception of the district of New York, in which the deposites are made semi-weekly, to deposite to the

credit of the Treasurer of the United States, at the close of each week, all the public money coming into their hands, except only such amount as shall be sufficient to pay debentures, and defray the current expenditures of their respective districts.

"It is directed, that in the districts of Boston, New York, Philadelphia, and New Orleans, such deposites be hereafter made *daily* in the depositories of the Treasury in those districts respectively; and that the amount authorized to be retained in the hands of the Collectors of the Customs, for any purpose whatever, shall not exceed, at Boston, New York, Philadelphia, and New Orleans, the sum of five thousand dollars; at Portland, New Bedford, Providence, Baltimore, Norfolk, Charleston, Savannah, Mobile, and Key West, the sum of three thousand dollars; and in the districts not enumerated the sum of one thousand dollars; except only in cases where larger sums are specially authorized to be retained by this Department, or are required for any immediate and necessary disbursement; ☞ in which event the weekly or monthly return exhibiting the sum retained must be accompanied by an explanatory statement, showing specifically the purpose, and the precise time when it will be paid.

☞ In order to reconcile, so far as may be, the differences appearing between the cash balances, on the quarterly accounts of the Customs, and on the weekly or monthly returns for the last week or month of the quarter, Collectors will, in addition to the quarterly accounts of the Customs, render an explanatory statement, exhibiting the specific amount of each item included under the general head, "cash in hand." Whether the same arise from deposites for unascertained duties actually paid over, but not remitted to the Collector by the Treasury, or from unadjusted accounts of Treasury notes received in payment of duties; disbursements on account of Light-houses, Marine hospitals, Revenue cutter service, or any other source whatever; these explanatory statements to be examined and certified by the Naval officer, as in the case of the weekly or monthly return under existing instructions.

Respectfully,

JOHN C. SPENCER, *Secretary of the Treasury.*

[CIRCULAR—NO. 21—NEW SERIES.]

Instructions to Collectors of the Customs.

TREASURY DEPARTMENT, *April 29th*, 1846.

It is represented to the Department that much inconvenience is experienced by owners and masters of vessels engaged in foreign commerce—occasioned by different constructions given by Collectors at some of the ports to the provisions of "An act in addition to the several acts regulating the shipment and discharge of seamen, and the duties of Consuls," approved 30th July, 1840.

With a view of establishing uniformity of practice at the respective ports, it is deemed expedient and proper to require the Collectors to conform to the following instructions:

In regard to the *shipping articles*, or written agreement required by law to be entered into between the masters and crews of vessels bound on foreign voyages, the Collectors of such ports where the crew may be shipped will retain, amongst the archives of their offices, the original shipping articles or agreement with the crew, and in pursuance of the act before mentioned will prepare and deliver to the master or owners of the vessel "a true and certified copy of the shipping articles, containing the names of the crew, which shall be written in a uniform hand, without erasures or interlineations." Should the masters or owners deem it convenient or desirable, they may execute such shipping articles in duplicate, retaining one and delivering the other to the Collector. But this is not to supersede the necessity of providing themselves with the certified copy of said articles before referred to. The master is not to be deprived of this certified copy of the shipping articles at any port to which the vessel may proceed coastwise, or on return of the vessel from abroad to any port in the United States. If required by any Collector of a port at which the vessel may arrive, the certified shipping articles must be exhibited to said officer, but it belongs to the master or owner, and he is entitled to retain possession of it.

It is to be remarked that the shipping articles are not to be confounded with the "list of the crew" referred to in the act of 28th February, 1803, but is altogether a distinct document, and consequently all the requirements of said law, respecting the list of crew, must be strictly conformed to.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR NO. 22—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *June 11th*, 1846.

It is deemed important, in the present juncture of affairs, growing out of the existing state of war between the United States and Mexico, to furnish the officers of the Customs with proper directions for their government. The Department has accordingly prepared the following instructions, to which their especial attention is called, and a strict conformity thereto enjoined.

By the law of nations, as recognised by repeated decisions of our judicial tribunals, the existence of a state of war interdicts all trade or commerce between the citizens of the two nations engaged in the war. It consequently follows, that neither vessels nor merchandise of any description can be allowed to proceed from ports or places in the United States to ports or places in the territories of Mexico, with the exception of such ports or places in the latter country as may be at the time in the actual possession of the United States forces.

The interdiction referred to applies equally to neutral vessels and their cargoes, proceeding directly from any of our ports to ports or places in the territories of Mexico. In all such cases, therefore, it becomes your duty, and you are accordingly directed, to refuse clearances to all vessels and their cargoes departing from our ports to ports or places in the country mentioned, with the exception before stated.

The 26th article of the treaty concluded between the United States of America and the United Mexican States, bearing date the 5th of April, 1831, contains the following stipulations, which are in full force, and binding on the contracting parties, and are to be strictly observed and respected by the United States and their officers, to wit:—

"For the greater security of the intercourse between the citizens of the United States of America, and of the United Mexican States, it is agreed now for then, that if there should be at any time hereafter an interruption of the friendly relations which now exists, or a war unhappily break out between the two contracting parties, there shall be allowed the term of six months to the merchants residing on the coast, and one year to those residing in the interior of the States and Territories of each other respectively, to arrange their business, dispose of their effects, or transport them wheresoever they may please, giving them a safe conduct to protect them to the port they may designate. Those citizens who may be established in the States and Territories aforesaid, exercising any other occupation or trade, shall be permitted to remain in the uninterrupted enjoyment of their liberty and property, so long as they conduct themselves peaceably, and do not commit any offence against the laws; and their goods and effects of whatever class and condition they may be, shall not be subject to any embargo or sequestration whatever, nor to any charge, or tax, other than may be established upon similar goods and effects belonging to the citizens of the State in which they reside respectively; nor shall the debts between individuals, nor moneys in the public funds, or in public or private banks, nor shares in companies, be confiscated, embargoed, or detained."

It is to be specially noted, that the privileges mentioned in the article of the treaty quoted apply exclusively to citizen merchants actually residing in the countries respectively at the breaking out of the war. Hence the removal from this country of any property or effects belonging to merchants *not residing therein*, is not authorized by the treaty, and is consequently prohibited by the rules of international law.

It is deemed proper to call the attention of the respective officers of the Customs to any private arming and equipment of vessels that may take place in their ports, with a view to ascertain, as far as may be practicable, the true object and destination of all such vessels, in order that due measures may be taken to frustrate any design or attempt to afford aid or assistance of any kind to the enemy.

Should any case arise occasioning doubt in your mind, as to the proper course to be pursued, you will advise with the United States District Attorney, and if found necessary, will submit the matter to the Department for instructions.

The latest intelligence received at the Department leads to the conclusion that the State of Yucatan would at least remain neutral during the present war, and probably assume the attitude of a separate and independent sovereignty, desiring to maintain the most friendly relations with the United States. That being the case, the ports of Yucatan would not be subject to the interdiction of commerce applicable to Mexico generally.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 23—NEW SERIES.]

To Collectors and other officers of the Customs.

TREASURY DEPARTMENT, *June 13th*, 1846.

For your information and government, I have to call your attention to the annexed act of Congress, approved the 22d May, 1846, entitled "An act to establish the value of certain foreign coins and moneys of account, and to amend existing laws."

R. J. WALKER, *Secretary of the Treasury.*

AN ACT to establish the value of certain foreign coins and moneys of account, and to amend existing laws.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in all computations at the Custom-house, the foreign coins and moneys of account herein specified shall be estimated as follows, to wit: The specie Dollar of Sweden and Norway, at one hundred and six cents. The specie Dollar of Denmark, at one hundred and five cents. The Thaler of Prussia and of the northern States of Germany, at sixty-nine cents. The Florin of the southern States of Germany, at forty cents. The Florin of the Austrian Empire and of the city of Augsburg, at forty-eight and one-half cents. The Lira of the Lombardo-Venetian Kingdom, and the Lira of Tuscany, at sixteen cents. The Franc of France, and of Belgium, and the Lira of Sardinia, at eighteen cents six mills. The Ducat of Naples, at eighty cents. The Ounce of Sicily, at two dollars and forty cents. The Pound of the British Provinces of Nova Scotia, New Brunswick, Newfoundland and Canada, at four dollars. And all laws inconsistent with this act are hereby repealed.

APPROVED, *May 22d*, 1846.

[CIRCULAR—NO. 24—NEW SERIES.]

To Officers of the Customs.

TREASURY DEPARTMENT, *June 19th*, 1846.

SIR: It being found that frequent attempts at evasion of the payment of the legal duties, chargeable on certain descriptions of foreign manufactures, have taken place, consequent on a practice heretofore prevailing of admitting such articles, under peculiar circumstances, as *models of machinery*, or *tools of trade*, it is deemed expedient to state, for your government, that it has been decided by this Department, after mature deliberation, that *practical* or *working machines*, whether imported whole, or in separate parts, if fit for, and intended to be used in, factories, workshops, laboratories, or elsewhere, cannot be admitted to free entry, under the provisions of the Tariff

act of 1842, as "models of machinery:" and that the terms instruments, implements, and tools of trade, as employed in the said act, do not include machines, or machinery of any kind, not used exclusively by hand, by the emigrating artisan, handicraftsman, or other person, to whom they belong, and by whom they have been actually used as his proper instruments, implements or tools of trade, occupation, or employment.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 25—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *June 30th*, 1846.

The circular of this Department, of the 11th inst., contained the following paragraph:

"By the law of nations, as recognised by repeated decisions of our judicial tribunals, the existence of a state of war interdicts all trade or commerce between the citizens of the two nations engaged in the war. It consequently follows, that neither vessels nor merchandise of any description can be allowed to proceed from ports or places in the United States to ports or places in the territories of Mexico, with the exception of such ports or places in the latter country as may be at the time in the actual possession of the United States' forces."

Matamoras is now in the actual possession of the forces of the United States, and perhaps other ports and places on the same side of the Rio Grande.

In case of the application of vessels for clearances for the port of Matamoras, you will issue them under the following circumstances:

1st. To American vessels only.

2d. To such vessels carrying only articles of the growth, produce, or manufacture of the United States, or of imports from foreign countries to our own, upon which the duties have been fully paid; and upon all such goods, whether of our own or of foreign countries, no duties will be chargeable at the port of Matamoras, so long as it is in the possession of the forces of the United States.

In issuing this order, it is not intended to interfere with the authority of General Taylor to exclude such articles, including spirituous liquors or contraband of war, the introduction of which he may consider injurious to our military operations in Mexico.

Foreign imports, which may be re-exported in our vessels to Matamoras, will not be entitled to any drawback of duty; for, if this were permitted, they would be carried from that port into the United States, and thus evade the payment of all duties.

Whenever any other port or place upon the Mexican side of the Rio Grande shall have passed into the actual possession of the forces of the United States, such ports and places will be subject to all the above instructions which are applicable to the port of Matamoras.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 26—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *August 14th*, 1846.

The following instructions and forms are transmitted for the information and government of the officers of the Customs in carrying into effect the provisions of the annexed act of Congress, approved 6th August, 1846, entitled "An act to establish a Warehousing System, and to amend 'an act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes,'" approved 30th August, 1842.*

It is to be remarked, that goods, wares, or merchandise entitled to entry for Warehousing, are such only as shall have been actually imported after the passage of the act "reducing the duty on imports and for other purposes," approved 30th July, 1846, vide 6th section. All goods, wares, or merchandise, imported prior to 30th July, 1846, yet on deposite in public store, the duties on which have not been paid, are subject to the payment of the duty and charges imposed by the Tariff act of 30th August, 1842.

Where owners, importers, consignees, or agents desire to warehouse their goods, due entry in writing must be made in each case, according to the form accompanying these instructions, marked A, and a bond taken with surety or sureties to the satisfaction of the Collector, in double the amount of the duties, according to form marked B.

In making entry of any goods, wares, or merchandise to be warehoused, all acts necessary to determine their exact quantity, quality, and original cost, and dutiable value, such as appraising, weighing, gauging, or measuring, in order to ascertain the precise amount of duty chargeable on the importation, must be performed and complied with.

Any goods, wares, or merchandise, proposed to be withdrawn from warehouse for home consumption, prior to the first day of December next, the day on which the new rates of duties, take effect under the act of 30th July last, must be entered, and the duties with interest and other charges imposed by the act of 30th August, 1842, must be duly paid before granting permit for the delivery of any such goods, wares, or merchandise. Due regard must be paid to the restrictions imposed in the act, in the withdrawal of merchandise from warehouse, to wit, in no case "a

*The aforesaid act of the 6th August, 1846, is here omitted, as it may be found in the pamphlet edition of the laws.

less quantity than an entire package, bale, cask, or box," or if in bulk then only "the whole quantity of each parcel, or a quantity not less than one ton weight, unless by the special authority of the Secretary of the Treasury," can be withdrawn and delivered.

Where it is intended to withdraw any goods, wares, or merchandise from warehouse, for transportation to any other *port of entry* to be re-warehoused thereat, in pursuance of the second section of the act of 6th August, to establish a Warehousing System, twenty-four hours' notice, at least, must be given to the Collector of such intention, and entry be made according to form C, and the transportation is to be made under the regulations provided in the act of 2d March, 1799, in respect to the transportation of goods, wares, and merchandise, from one collection district to another, to be exported with the benefit of drawback. Hence goods may be transported from any port of entry to any other port of entry in the United States, subject to the regulations prescribed by the before mentioned act.

On making a transportation entry a bond must be given by the owner of the merchandise to be withdrawn for transportation, with sufficient sureties in double the amount of the duties chargeable thereon, according to form herewith, marked D, which bond is to be cancelled on production of a certificate, duly authenticated, from the Collector of the port to which the goods may be transported, certifying that the identical goods stated in the transportation certificate have been duly entered and re-warehoused in public store, in his collection district, and bond given for the duties.

On the withdrawal of any such goods from warehouse at any port, the storage and other charges that may have accrued thereon must be duly paid. On re-deposite or re-warehousing of any transported goods as aforesaid, due entry must be made, and bond taken in the forms herewith, marked E and F.

For the purpose of distinguishing goods which may have paid duty under the new Tariff act, which goes into operation on the first day of December next, that may be withdrawn for consumption after said day, and entitled to drawback if exported within the time prescribed by law, from other imports on which duty was paid under the Tariff act of 30th August, 1842, it becomes proper that suitable marks should be placed on all goods that may be withdrawn as aforesaid, to identify the same, so as to prevent mistake or imposition in the allowance of drawback.

Goods, wares, or merchandise entered for warehousing must be conveyed from the vessel, or wharf, where landed, to the warehouse, under the special superintendence of an Inspector of the Customs, in drays, carts, or other usual modes of conveyance, to be employed on public account by the proper officer of the Customs, and the expense at the rates usually paid for such service at the port in question is to be defrayed at the time by the person who enters said goods, wares, or merchandise for warehousing. In cases where goods, wares, or merchandise, imported after the passage of the act of the 30th July, 1846, are intended to be exported directly from warehouse to a foreign country, entry must be made according to form herewith, marked G, and bond given according to form H, and such exportation be otherwise made in the manner now required by existing laws relating to exportations for the benefit of drawback. In all such cases the appropriate expenses are to be paid before granting permit for exportation.

All stores used for warehousing purposes are to be rented by the Collector on public account and paid for as such, and appropriated exclusively to the storage of foreign merchandise, which is to be subject to the usual rates of storage existing at the respective ports where such stores may be hired or rented. Appropriate warehouses must be provided for goods of a perishable nature, as well as for gunpowder, fire-crackers and explosive substances, having due respect to existing municipal regulations.

For warehousing of coal, woods of various kinds, &c., yards, well enclosed and secured, to the satisfaction of the Collector, may be hired or rented, and the usual rates for storage are to be charged on all articles deposited therein. Care must be observed by Collectors in renting stores to select those of a substantial and secure character, and fire-proof where they can be obtained, and the rents stipulated for must be as reasonable as can be procured. Before entering into any lease of stores the opinion and approval of the Department must first be obtained.

Where any goods, duly warehoused, shall remain in store beyond one year, without payment of the duties and charges thereon, which in pursuance of the act are required to be appraised and sold, the Department hereby prescribes that all such sales shall take place within thirty days after the expiration of the year, and due notice of such sales must be published in two or more of the public newspapers, having the most extensive circulation at the port in question, daily at the principal ports for the space of ten days, and at the other ports three times a week, or as often as one or more papers may be published thereat, for the space of two weeks. But as the law provides that "all goods of a perishable nature, and all gunpowder, fire-crackers, and explosive substances deposited as aforesaid, shall be sold forthwith," they must be sold at the earliest day practicable after due publication of notice, and time given for inspection by persons desirous of purchasing the same; and accounts of such sales must be rendered in the form herewith, marked I.

The quarterly returns required by the 4th section of the act will be made according to the form herewith, marked J.

R. J. WALKER, *Secretary of the Treasury.*

A.

Entry of merchandise, for warehousing, imported by [insert the name of the owner, importer, or consignee,] *in the* [insert the name and denomination of the vessel,] *whereof* [insert the master's name] *is master, from* [insert the place from which she last departed,] *made this* ——— *day of* ———, 184—.

PER INVOICE.							Value at principal markets of country of production or manufacture, per statement of importer, &c., to avoid penalty.		APPRAISED VALUE. Subject to duty at the rate of 100, 40, 30, 25, 20, 15, 10, or 5 per cent. ad valorem, as the case may be.						AMOUNT OF DUTY.			
				Quantities.	Cost.	Charges.			100 pr ct.		30 pr ct.		5 pr ct.		Partial.		Total.	
Marks.	Numbers.	Packages.	Articles.	Tons, pounds, bushels, gallons, yards, &c., &c.	In foreign currency.	In foreign currency.	Foreign currency.	Dollars. Cents.	Dolls.	Cents.	Dolls.	Cents.	Dolls.	Cents.	Dollars.	Cents.	Dollars.	Cents.

[To be here signed by the person who makes the entry.]

—

Oath or affirmation of consignee, importer, or agent.

I, ——— ———, do solemnly, sincerely, and truly swear, (or affirm,) that the invoice and bill of lading now presented by me to the Collector of ——— are the true and only invoice and bill of lading by me received, of all the goods, wares, and merchandise imported in the ———, whereof ——— is master, from ———, for account of any person whomsoever, for whom I am authorized to enter the same, *except what is now being entered by* ———, *and upon which the duty chargeable has been paid, according to law;* that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise: that the entry now delivered to the Collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the Collector of this district. And I do further solemnly, sincerely, and truly swear (or affirm,) that, to the best of my knowledge and belief, (insert the name and residence of the owner or owners, is or are) the owner or owners of the goods, wares, and merchandise, mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained, or if said value be more) at the time or times, and place or places, when and where procured, (as the case may be,) of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same. So help me God.

—

Oath or affirmation of owner whose goods have been purchased.

I, ———, do solemnly, sincerely, and truly, swear (or affirm,) that the entry now delivered by me to the Collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the ———, whereof ——— is master, from ———, *except what is now being entered by* ———, *and upon which the duty chargeable has been paid, according to law;* that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dying, dressing, finishing, putting up and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same, (and when the actual market value shall be more, insert this value, also); that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly, sincerely, and truly, (swear or affirm,) that I have not in the entry or invoice concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice thereof, I will immediately make the same known to the Collector of this district or port. So help me God.

—

Manufacturer's or owner's oath or affirmation when goods have not been actually purchased.

I, ———, do solemnly, sincerely, and truly, swear, (or affirm,) that the entry now delivered by me to the Collector of ——— contains a just and true account of all the goods, wares, and merchandise, imported by or consigned to me in the ———, whereof ——— is master, from ———, *except what is now being entered by* ———, *and upon which the duty chargeable has been paid according to law;* that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale; but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, including charges of purchasing, carriages, bleaching, dying, dressing, finishing, putting up, and packing, at the time or times, and place or places, when and where procured for my account, (or for account of myself and partners); that the said invoice contains also a just and faithful account of all charges actually paid, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise, (and when the actual market value thereof shall be more, insert said value, also); that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly, sincerely, and truly, swear (or affirm,) that I have not in the said entry or invoice concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice thereof, I will immediately make the same known to the Collector of this district or port. So help me God.

A.—*Continued.*

When part of an importation is to be landed, and the duty chargeable thereupon is to be paid forthwith, and the remainder is to be warehoused, the oath or affirmation of the consignee, or owner, or manufacturer, above prescribed, should be modified by inserting therein, in lieu of the clause printed in italics, in the aforegoing forms, the clause following: *except what is now being entered for warehousing, and upon which the duty chargeable has been secured according to law.*

—

Permit to land Merchandise for warehousing or re-warehousing.

DISTRICT OF ——, PORT OF ——, —— *day of* ——, 184—.

To [THE SURVEYOR OR AN INSPECTOR OF THE PORT]—

(We or I,) certify that (insert the name of the importer, owner, or consignee,) has secured to be paid the duties on the merchandise (*insert*, contained in the following packages, *or if in bulk, insert*, hereinafter mentioned,) in conformity to the entry thereof, for (warehousing or re-warehousing) of this date; which merchandise was (imported or transported) in the (insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route) whereof —— was (master, president, or agent, &c.,) from the (insert the port or place from which the merchandise arrived,) permission is accordingly hereby given to land the same for (warehousing or re-warehou-ing,) viz: (here particularly insert the marks, numbers, and denomination of each package, and as far as may be their contents, or, if in bulk, the names and quantities of the articles, and note those which are to be either weighed, gauged, measured, or marked.)

C. D., *Collector.*

E. F., *Naval officer*, (where there is one.)

—

B.

Form of a bond to be executed when imports shall be entered for warehousing.

Know all men by these presents, that we, (here insert the names of the owner, importer, or consignee, and sureties, with their respective places of abode,) are held and firmly bound unto the United States of America, in the sum of —— dollars $\overline{\text{I}}\,\overline{\text{O}}\,\overline{\text{O}}$, to be paid to the United States—for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents: Sealed with our seals, dated this —— day of ——, in the year of our Lord one thousand eight hundred and forty——.

The condition of this obligation is such, that if the above bounden, (here insert the names of the principal and sureties,) or either of them, or either of their heirs, executors, or administrators, shall and do, at or before the end of one year, to be computed from the day on which the goods, wares, and merchandise, entered for warehousing, by or for the above bounden, (insert the name of the principal,) as imported in the ——, —— master, from ——, as per entry made at the port of (insert the first port of entry,) and dated the —— day of —— in the year aforesaid, shall have been deposited thereat in public store—well and truly pay, or cause to be paid, unto the Collector of the Customs for the port of —— for the time being, the sum of —— dollars $\overline{\text{I}}\,\overline{\text{O}}\,\overline{\text{O}}$, or the amount of the duties to be ascertained as due and owing on the aforesaid goods, wares, and merchandise—or shall otherwise secure, or cause the amount of said duties to be secured, conformably to law, then this obligation to be void; else to remain in full force and virtue.

Sealed and delivered in the presence of— [L. S.] [L. S.] [L. S.]

—

C.

Form to be used at first port of entry for transporting merchandise to be re-warehoused.

DISTRICT OF ——, PORT OF ——, —— *day of* ——, 184—.

Entry of merchandise intended to be withdrawn by —— from public store, at the port of (New York or other first port of entry,) and transported, per the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof —— is (master, president, or agent, &c.,) to the port of (Charleston, or other *second* port of entry,) to be re-warehoused thereat according to law; which merchandise was imported by ——, in the (insert the denomination and name of the vessel,) whereof —— was master, from (Liverpool, or other foreign port,) into the port of (New York, or other first port of entry,) and duly warehoused thereat, on the —— day of ——, in the year 184—.

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

—

Permit.

The direction to be given to the Surveyor of the port, when any, or other officer who may inspect said merchandise, and the permit for lading it for transportation shall be as follows:

DISTRICT OF ——, PORT OF ——, —— *day of* ——, 184—.

To (the surveyor, or an inspector of the port:) You will cause the articles specified in the entry of (insert the name of the person making the entry,) to be examined, and if found to agree exactly therewith, will have them (weighed, gauged, or measured, as the case may require,) and then permit the same to be laden in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof —— is (master, president, or agent, &c.,) for (insert the port of destination,) to be there re-warehoused, viz: (here particularly insert the marks, numbers, and denominations of each package, and, as far as may be, their contents, or if in bulk the names of the articles.)

C. D., *Collector.*

E. F., *Naval Officer*, (where there is one.)

—

Oaths to be administered.

When the person who enters merchandise, intended for transportation, to be re-warehoused, is the person who imported the same into the United States, or into a *second* or other port of entry, he shall, after the lading of such merchandise, verify his entry by the following oath or affirmation:

I, (insert his name,) do solemnly, sincerely, and truly, swear (or affirm,) that the articles specified in the above (annexed or within) entry were imported by me, (or consigned to me as the case may be,) in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) was (master, president, or agent, &c.,) from (insert the name of the port or place where from,) that they were duly entered by me at the custom-house of this port for (warehousing or re-warehousing,) and the duties secured to be paid thereon; that they are the same in quantity, quality, package, and value, as at the time of importation, necessary or unavoidable wastage or damage only excepted, and are now laden in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) is (master, president, or agent, &c.,) and that they are truly intended to be transported by me in the said (vessel or vehicle) to the port of (insert the place of destination,) to be entered for re-warehousing thereat according to law. So help me God.

C.—*Continued.*

And when merchandise in public store, at a *first* or other port of entry, has been sold, and the purchaser has entered it for transportation to another port of entry, to be re-warehoused thereat, the oath or affirmation of the importer shall be as follows:

I, (insert his name,) do solemnly, sincerely, and truly (swear or affirm,) that the articles specified in the above (annexed or within) entry, as imported by (or consigned to) me, were truly imported by (or consigned to) me, in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) was (master, president, or agent, &c.,) from (insert the place where from); that they were duly entered by me at the custom-house of this port for (warehousing or re-warehousing,) and the duties thereon secured to be paid; that they were the same in quantity, quality, package, and value, necessary or unavoidable wastage or damage only excepted, at the time of sale to (insert the name of the person to whom sold,) as at the time of importation: (and if sold to one person for account of another, state that fact.) So help me God.

And when goods in public store are entered by a person other than the importer, for transportation from a *first* or other port of entry, to be re-warehoused at a *second* or other port of entry, the oath or affirmation shall be as follows:

I, (insert the name of the person making the entry,) do solemnly, sincerely, and truly (swear or affirm,) that the articles specified in the above (annexed or within) entry, were purchased by me, (and if for another person say for account of whom, and insert his name,) from (insert the name of the vendor,) that they are now actually laden in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) is (master, president, or agent, &c.,) and were at the time of such lading, and are now, the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of purchase; that they are truly intended to be transported by (me, or by the person for whom the affiant bought and shipped them, naming him as the case may require,) in the said (vessel or vehicle,) to the port of (insert the port of destination,) to be entered for re-warehousing thereat according to law. So help me God.

And the oath or affirmation to be taken by any other person than the importer, or person who enters merchandise for transportation from the public stores at the *first* or any other port of entry, to be re-warehoused at a *second* or any other port of entry, and who may have bought and sold the same, shall be as follows:

I, (here insert the name,) do solemnly, sincerely, and truly swear, (or affirm,) that the articles specified in the above (within or annexed) entry were purchased by me from (insert the name of the person from whom purchased,) and were sold by me to (insert the name of the person to whom sold,) and that they were not, to the best of my knowledge or belief, altered, or in any respect changed in quantity, quality, package, or value, necessary or unavoidable wastage or damage only excepted, from the time of said purchase until the time of said sale. So help me God.

—

Form of Entry to be used at second port of entry for transporting merchandise to be re-warehoused.

DISTRICT OF ———, PORT OF ———, ——— *day of* ———, 184—.

Entry of merchandise intended to be withdrawn by ——— from public store at the port of (Charleston, or other second port of entry,) and transported per the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof ——— is (master, president, or agent, &c.,) to the port of (Mobile, or other *third* port of entry,) to be duly re-warehoused thereat; which merchandise was imported by ———, in the (insert the denomination and name of the vessel,) whereof ——— was master, (from Liverpool, or other foreign port or place,) into the port of (New York, or other *first* port of entry,) and duly warehoused thereat on the ——— day of ———, 184—; and was brought from the port of (New York, or other *first* port of entry,) per the (insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,) whereof ——— was (master, president, or agent, &c.,) into the port of (Charleston, or other *second* port of entry,) for re-warehousing, and there duly entered on the —— day of ———, 184—, by ——— for re-warehousing, and deposited accordingly in public store.

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

For the oath or affirmation to be administered, see those appended to form A.

—

Form of entry to be used at a port of entry beyond the second.

DISTRICT OF ———, PORT OF ———, —— *day of* ———, 184—.

Entry of merchandise intended to be withdrawn by ———, from public store at the port of [Mobile, or other port of entry beyond the *second*,] and transported per the [insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,] whereof ——— is [master, president, or agent, &c.,] to the port of [Galveston, or other *fourth* port of entry,] to be re-warehoused thereat, according to law; which merchandise was imported from [Liverpool, or other foreign port,] into the port of [New York, or other *first* port of entry,] and duly warehoused thereat on the ——— day of ———, 184—; and transported thence per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof ——— was [master, president, or agent, &c.,] into the port of [Charleston, or other *second* port of entry,] duly entered and deposited in public store thereat, on the ——— day of ———, 184—; and was brought from the port of [Charleston, or other second port of entry,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof ——— was [master, president, or agent, &c.,] into the port of [Mobile, or other port of entry beyond the *second*,] for re-warehousing, and there duly entered, on the —— day of ———, 184—, by ———, for re-warehousing, and deposited accordingly in public store.

The merchandise must be described in the manner indicated by the columnar part of form A.

And the entry must be signed by the person who makes it.

For the oath or affirmation to be administered, see those appended to form A.

When merchandise is to be transported for re-warehousing beyond the *fourth* port, the entry must be made in the manner last indicated, but should be so modified as to connect the proceeding with the previous entries, in conformity to the facts.

—

Form of transportation certificate, to accompany merchandise which is to be entered for re-warehousing.

It shall be a triplicate of the entry made to withdraw imports from public stores at one port of entry, to be conveyed to another, to be entered for re-warehousing thereat; and be certified as follows:

DISTRICT OF ———, PORT OF ———, —— *day of* ———, 184—.

(We or I) certify, that the duties, amounting to —— dolls. — cts., chargeable on the merchandise specified in the above (within or annexed) triplicate of the entry made at the Custom-house in this port, by (insert the name of the person who made the entry,) and which is now laden in the (insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,) and destined for the port of ———, in the District of ———, have been secured by bond, duly executed by ——— and sureties; with condition, to enter the said merchandise, or to cause it to be entered, at the port of ——— aforesaid, to be re-warehoused thereat, in conformity to law.

——— ———, *Collector.*

——— ———, *Naval officer*, (where there is one.)

D.

Form of bond to be executed when imports shall be entered at a first, or other port of entry, to be transported for re-warehousing at a second, or other port of entry.

Know all men by these presents, that we [here insert the name of the importer, owner, or consignee, and his sureties, with their respective places of abode,] are held and firmly bound unto the United States of America in the sum of ——— dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents; sealed with our seals, dated this —— day of ———, in the year of our Lord one thousand eight hundred and forty——:

The condition of this obligation is such, that if the merchandise specified in the entry made at the Custom-house in the port of ———, in the District of ———, on the —— day of ———, 184—, by [insert the name of the person who made the entry,] consisting of [here particularly insert the marks, numbers, and denominations of each package, and, as far as may be, their contents; or, if in bulk, the name and quantities of the articles,] intended to be withdrawn from the public store and transported per the [insert the denomination and name of the vessel, or the vehicle or conveyance used on an authorized inland route,] whereof ——— is [master, president, or agent, &c.,] to the port of [insert the name of the port of destination,] to be there re-deposited in public store, shall be landed at the port of [insert the port of destination,] and entered for re-warehousing thereat, according to law, on or before the —— day of ———, 184—; [which day should be one before which the Collector and person who makes the entry for transportation shall believe the said merchandise may, and would, ordinarily, arrive at its port of destination; and, in all cases, *must be within the term of one year*, to be computed from the day on which the merchandise was received into public store at the *first* port of entry,] and a certificate thereof, authenticated by the Collector of the port of [insert the port of destination,] shall be promptly produced and delivered by [insert the name of the principal] to the Collector of the port of [insert the port from which the merchandise was transported;] then this obligation to be void, else to remain in full force and virtue.

Sealed and delivered in the presence of } ——— ———, [L. S.]
——— ———, [L. S.]
——— ———, [L. S.]

E.

Form of entry of merchandise for re-warehousing at a second port of entry, when accompanied by the prescribed transportation certificate.

DISTRICT OF ———, PORT OF ———, —— *day of* ———, 184—.

Entry for re-warehousing of merchandise transported from the port of [New York, or other first port of entry,] by [insert the name of the person by, or for whom, it was entered for transportation,] in the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof ——— is [master, president, or agent, &c.,] which merchandise was imported by [insert the name of the importer, owner, or consignee,] in the [insert the denomination and name of the vessel,] whereof ——— was master, from [Liverpool, or other foreign port,] into the port of [insert the first port of entry,] and has been brought into the port of [insert the *second* port of entry,] to be entered for deposite in public stores thereat, and to secure the duties chargeable thereon, in conformity to law.

The description of the merchandise must be made in the manner indicated by the columnar part of form A.

The entry must be signed by the person who makes it.

The permit to unlade must be similar to one that is appended to the form of entry, A.

And the oath or affirmation, to be administered to the person who makes the entry for re-warehousing at a *second* port, must be as follows:

I, [insert his name,] do solemnly, sincerely, and truly swear, [or affirm,] that the articles specified in the above [annexed, or within] entry, as having been transported from the port of [insert the first port of entry,] by [insert the name of the importer, owner, or consignee,] per the [insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,] whereof ——— is [master, president, or agent, &c.,] to be entered for re-warehousing at the port of [insert the second port of entry,] are the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, *as at the time of importation by* ———, *from* [*Liverpool, or other foreign port;*] or, when the case requires it, in lieu of the aforegoing words printed in italics, insert the following: as at the time of purchase from ———, the vendee of ———, who imported them from [Liverpool, or other foreign port.] So help me God.

F.

Form of a bond to be executed when imports shall be entered for re-warehousing.

Know all men by these presents, that we (insert the names of the importer, owner, or consignee, and sureties, with their respective places of abode,) are held and firmly bound unto the United States of America in the sum of ——— dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents: Sealed with our seals, dated this —— day of ———, in the year of our Lord one thousand eight hundred and forty——.

The condition of this obligation is such, that if the above bounden (here insert the names of the principal and sureties,) or either of them, or either of their heirs, executors, or administrators, at or before the end of one year, to be computed from the —— day of ———, 184—, when the merchandise this day entered by (or for) the above bounden (insert the name of the principal,) as having been transported from the port of (insert the *first* port of entry,) per the (insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,) to the port of (insert the port of destination,) for re-warehousing thereat, first having been entered for warehousing, was deposited in public store at the port of (insert the *first* port of entry,) by (or for) (insert the name of the importer, owner, or consignee,) as imported in the (insert the denomination and name of the vessel,) whereof ——— was master, from (Liverpool, or other foreign port,) shall and do well and truly pay, or cause to be paid, unto the Collector of the Customs for the port of ———, for the time being, the sum of —— dolls. —cts., or the amount of the duties, to be ascertained as due and owing on the aforesaid merchandise—or shall otherwise secure, or cause the amount of said duties to be secured, conformably to law—then this obligation to be void, else to remain in full force and virtue.

Signed, sealed, and delivered, in the presence of } ——— ———, [L. S.]
——— ———, [L. S.]
——— ———, [L. S.]

Form of certificate to be issued when goods have been duly entered and re-warehoused at a second port of entry, or one beyond it.

DISTRICT OF ———, PORT OF ———, —— *day of* ———, 184—.

I do hereby certify, that the merchandise, consisting of (here particularly insert the marks, numbers, and denominations of each package, and, as far as may be, their contents; or, if in bulk, the names and quantities of the articles,) and mentioned in the transportation certificate, issued at the port of ———, on the —— day of ———, 184—, as having been thereat entered by ———, for transportation to this port, per the (insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,) to be re-warehoused, has been duly entered and deposited in public store at this port, and bond given to secure the duties thereon, in conformity to law.

{ Seal of office. } Witness my hand and seal, this —— day of ———, 184—.

——— ———, *Collector.*

When imports are to be entered for deposite in public store, at a port beyond the *second* port of entry, the forms of entry, oath, or affirmation, permit, bond for duties, and certificate for the cancellation of transportation bond, must be varied after the manner indicated by forms C, so as to connect each proceeding with its antecedent.

—

G.

Form of entry to be used when imports entered for warehousing, and on which duties have not been paid, are to be exported from the public stores at a first port of entry, to a foreign port or place, before the end of one year, to be computed from the day when they were so warehoused.

DISTRICT OF ———, PORT OF ———, —— *day of* ———, 184—.

Entry of merchandise intended to be exported by (insert the name of the exporter,) on board of the (insert the denomination and name of the vessel,) whereof ——— is master, for (Havana, or other foreign port,) which merchandise was imported into the port of (New York, or other *first* port of entry,) duly entered for warehousing, and deposited in public store thereat, on the —— day of ———, 184—, by (insert the name of the importer,) per the (insert the denomination and name of the vessel,) whereof ——— was master, from (Liverpool, or other foreign port.)

When merchandise so warehoused at a *second* port of entry is to be thence so exported, add to the aforegoing form the following words, viz:

And was brought from the port of (New York, or other *first* port of entry,) per the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof ——— was (master, president, or agent, &c.,) into the port of (Charleston, or other *second* port of entry,) for re-warehousing, and duly entered thereat on the —— day of ———, 184—, by ———, for re-warehousing, and deposited accordingly in public store.

And when being warehoused at a port of entry *beyond the second*, it is to be thence so exported, substitude the word ***transported*** for the word ***brought***, in the aforegoing paragraph, and add at the end thereof the following words, viz:

And was brought from the port of (Charleston, or the *second* port of entry,) per the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof ——— was (master, president, or agent, &c.,) into the port of (Mobile, or other port of entry *beyond the second*,) for re-warehousing, and duly entered thereat, on the —— day of ———, 184—, by ———, for re-warehousing, and deposited accordingly in public store.

The merchandise to be so exported must be described in the manner indicated by the columnar part of form A.

—

Oath or affirmation to be taken by the exporter, when he presents either of the aforegoing entries.

I, ———, do solemnly, sincerely, and truly swear, (or affirm,) that the articles specified in the above (annexed, or within) entry are truly intended to be taken from the public stores, and laden on board of the (insert the denomination and name of the vessel,) whereof ——— is master, destined for (Havana, or other foreign port or place,) and to be exported in said vessel to the port or place last aforesaid, and are not intended to be relanded within the United States. So help me God.

—

And the permit to lade said merchandise must be as follows:

DISTRICT OF ———, PORT OF ———, —— *day of* ———, 184—.

TO (THE SURVEYOR OR INSPECTOR OF THE PORT:)

You will cause the articles specified in the entry made by (insert the name of the person who made it) to be examined, and, if found to agree exactly therewith, will have them (weighed, gauged, or measured, as the case may require,) and then permit the same to be laden on board of the (insert the denomination and name of the vessel,) whereof ——— is master, bound for (insert the foreign port or place of destination,) to be landed thereat, or beyond the limits of the United States, viz:

(Here particularly insert the marks, numbers, and denomination of each package, and, as far as may be, their contents; or, if in bulk, the names and quantities of the articles.)

——— ———, *Collector.*

——— ———, *Naval officer*, (where there is one.)

—

Oaths or affirmations.

When the person who enters merchandise for exportation, from the public stores, at the original or other port of entry, to a foreign port or place, is the person who imported the same into the United States, or into a second or other port of entry, he shall, after the lading thereof, verify his export entry by the following oath or affirmation:

I (insert his name) do solemnly, sincerely, and truly swear, (or affirm,) that the articles specified in the (above, annexed, or within) entry were imported by me (or consigned to me, as the case may be,) in the (insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,) whereof (insert the name) was (master, president, or agent, &c.,) from (insert the name of the port or place where from;) that they were duly entered by me at the Custom-house of this port for (warehousing or re-warehousing,) and the duties secured to be paid thereon; that they are the same in quantity, quality, package, and value, as at the time of importation, necessary or unavoidable wastage or damage only excepted, and are now actually laden on board the (insert denomination and name of the vessel,) whereof (insert the name) is master; and that they are truly intended to be exported by me, in the said vessel, to the port of (insert the name of the foreign port or place,) and are not intended to be relanded within the limits of the United States. So help me God.

And where merchandise in public store, at the original or other port of entry, has been sold, and the owner has entered it for transportation to a foreign port or place, the oath or affirmation of the exporter shall be as follows:

I (insert his name) do solemnly, sincerely, and truly swear, (or affirm,) that the articles specified in the above (annexed, or within) entry, as imported by (or consigned to) me, were truly imported by (or consigned to) me, in the (insert the denomination and name of the vessel, or specify the vehicle or conveyance used on an authorized inland route,) whereof (insert the name) was (master, president, or agent, &c.,) from (insert the place where from;) that they were duly entered by me at the Custom-house of this port, for warehousing, (or re-warehousing,) and the duties thereon secured, in conformity to law; that they were the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, at the time of sale to (insert the name of the person to whom sold, and, if sold to one person for the account of another, state that fact,) as at the time of importation. So help me God.

And, when goods in public store are entered by a person other than the importer, for exportation from the *first*, or another port of entry, to a foreign port or place, he shall, after the lading thereof, verify his export entry by the following oath or affirmation:

I (insert the name of the person making the entry) do solemnly, sincerely, and truly swear, (or affirm,) that the articles specified in the above (annexed or within) entry were purchased by me (and if for another person, say for account of whom, and insert his name,) from (insert the name of the vendor;) that they are now actually laden in the (insert the denomination and name of the vessel, or specify the vehicle or other conveyance used on an authorized inland route,) whereof (insert the name) is master, and were, at the time of such lading, and are now, the same in quantity, quality, package, and value, necessary and unavoidable wastage or damage only excepted, as at the time of purchase; and that they are truly intended to be exported by me, in the said vessel, to the port of (insert the name of the foreign port or place,) and are not intended to be relanded within the limits of the United States. So help me God.

G.—*Continued.*

And the oath or affirmation to be taken by any other person than the importer or exporter of merchandise, deposited in public store, or who may have bought or sold the same, shall be as follows:

I (here insert the name) do solemnly, sincerely, and truly swear, (or affirm,) that the articles specified in the above (within or annexed) entry were purchased by me from (insert the name of the person from whom purchased,) and were sold by me to (insert the name of the person to whom sold,) and that they were not, to the best of my knowledge or belief, altered, or in any respect changed, in quantity, quality, package, or value, necessary or unavoidable wastage or damage only excepted, from the time of said purchase until the time of said sale. So help me God.

—

H.

Form of bond to be given when imports entered for warehousing are exported directly from the public stores to a foreign country.

Know all men by these presents, that we (here insert the names of the exporter and sureties, with their respective places of abode,) are held and firmly bound to the United States of America in the sum of ——— dollars, (equal to double the amount of duties,) to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this —— day of ———, in the year of our Lord one thousand eight hundred and forty——.

The condition of this obligation is such, that if the merchandise entered at the Custom-house at the port of ———, on the ——— day of ———, 184—, by ———, consisting of (insert the marks, numbers, and denominations of each package, and, as far as may be, their contents, or, if in bulk, the names and quantities of the articles,) to be exported from the public stores thereat, on board of the (insert the denomination and name of the vessel,) whereof ——— is master, to the port of (Havana, or other foreign port or place,) or any part of said merchandise, be not relanded in any port or place within the limits of the United States; and if certificates and other proofs, similar to those which are required by law when merchandise has been exported with the benefit of drawback, of the delivery of the same at the port of (Havana, or some other foreign port or place) without the limits of the United States, as aforesaid, shall be produced to the Collector of the Customs at the port of (New York, or other port of exportation,) for the time being, within (insert one year, if exported to any port of Europe or America; or two years, if to any port of Asia or Africa,) from the date hereof; then this obligation shall be void, else shall remain in full force.

Signed, sealed, and delivered in the presence of }

——— ———, [L. S.]
——— ———, [L. S.]
——— ———, [L. S.]

When imports that have been duly entered for warehousing are to be withdrawn from the public stores, on the payment of the duties and expenses chargeable thereon, the forms of entries of oaths or affirmations, and of permit, given under letter C, should be used, after the following modifications have been made:

From *each* of said forms of entries strike out the words "and transported" in the 4th line, and all thereafter preceding the words "which merchandise," in the 7th line.

From the *first* of said oaths or affirmations strike out all between the word "excepted," in its 10th line, to the word "So," in its last line; the *second* and *fourth* of said forms may be used without any modification; in the *fourth* one of them, insert after the word "actually," in its 3d line, the words "deposited in the public stores," and strike out all of the words in its fourth line, with those in the 5th line preceding the words "and were;" also the word "lading," in its sixth line, and substitute for it the word "deposite;" further, strike out all between the word "purchased," in its seventh line, and the word "So," in its last line.

From said form of Permit, strike out all between the words "to be," in its fifth line, and the word "viz.," in its 8th line, and insert in lieu thereof the words "withdrawn from public store;" also insert, before the Collector's signature, the words "as the duties and expenses chargeable thereon have been actually paid."

—

I.

Abstract of Merchandise entered for Warehousing, that remained beyond one year, without payment of the duties and charges thereon, sold at public auction on the ——— day of ———, 184—, at the port of ———, in the district of ———, public notice thereof having been first duly given.

IMPORTED.												When first deposited in public store.	Number of sales.	Marks and numbers.	Packages, and number thereof.	ARTICLES.		Invoice value, &c.		Appraised value, or value at Port of Entry, subject to ad valorem Rates of Duty, viz:					
Into the United States.						Coastwise.												Cost	Ch'gs.	100 pr. ct.		40 pr. ct.		30 per ct.	
Date of arrival.	From.	Denomination and name of vessel.	Master's name.	Number of manifest.	Importer, consignee, &c.	Date of arrival.	From.	Denomination and name of vessel or inland route.	Master, &c.	Number of manifest.	Importer, consignee, &c.					Denominations.	Quantities.	Foreign currency.	Foreign currency.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.

I—*Continued.*

Appraised value, or value at Port of Entry, subject to ad valorem Rates of Duty, viz:										*Ascertained Duties at the Rates respectively chargeable.*															
25 per ct.		20 per ct.		15 per ct.		10 per ct.		5 per ct.		100 pr. ct.		40 pr. ct.		30 pr. ct.		25 pr. ct.		20 pr. ct.		15 pr. ct.		10 pr. ct.		5 per ct.	
Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.

I—*Continued.*

GROSS AMOUNT OF SALES.		TOTAL AM'T OF DUTIES.		EXPENSES.												Whole amount of duties and expenses.		Net proceeds or overplus paid into the Treasury.		REMARKS.
				Advertising.		Auctioneer's commission.		Cartage.		Labor.		Cooperage.		Storage.						
														Rate per month.	Amount.					
Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.

——— ———, *Naval Officer*, (where there is one.) ——— ———, *Collector.*

J.

Return of goods, wares, and merchandise deposited in public store, in the port of ———, *in the district of* ———, *and remaining therein on the* ——— *day of* ———, 184—, *prepared agreeably to the instructions of the Secretary of the Treasury, under the 4th section of the act of Congress of the 6th of August*, 1846, *entitled an act to establish a warehousing system, and to amend an act entitled "An act to provide revenue from Imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved July 6th*, 1846.

PACKAGES.						ARTICLES.									DUTIABLE VALUE.		DUTIES.		
	Denominations.						*Quantities.*												
Number.	Boxes.	Trunks.	Hogsheads or pipes.	Barrels.	Crates, &c.	Denomination, &c., to be alphabetically arranged.	Pieces.	Yards.	Bottles.	Gallons.	Tons.	Pounds.	Bushels.	Bars, &c., as case may be.	Dollars.	Cents.	Rate per cent.	Dollars.	Cents.

——— ———, *Naval Officer*, (where there is one.) ——— ———, *Collector.*

CIRCULAR—NO. 27—NEW SERIES.]

To Collectors and Receivers in relation to Treasury notes received in payment of public dues.

TREASURY DEPARTMENT, *August 25th*, 1846.

In all cases where Treasury notes have been, or may be, received for public dues, previous to their being transmitted to the Department, the officer receiving them will, by the mail next before that by which it is intended to forward them, notify the Secretary of the Treasury of such intention, stating at the time the amount of the notes and a description of them.

To insure greater safety, the notes should be cut in half, and right hand halves first forwarded—the left hand halves to be transmitted after the receipt of the first halves have been acknowledged.

By the mail next succeeding their transmission, the officer will report to the Secretary the fact of such transmission, again stating the amount and description of the notes.

Immediately on the receipt of any notes by a public officer, care must be taken to comply with the former instructions of the Department with respect to cancelling them; this must be done on the day they are received, by punching two or more holes through the notes, avoiding defacing the date, number, and rate of interest, and writing on the face of each, in large characters, "Cancelled by A. B., Collector," or "C. D., Receiver," as the case may be.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 28—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *August 25th*, 1846.

The Department has been asked by merchants whether foreign goods, wares, and merchandise, on which the import duty has been paid, can be entered for exportation for benefit of drawback, and shipped to a foreign port and there landed, but with the intention of being brought back and *relanded* in the United States, and entry made of the same goods at the rates of duty imposed by the Tariff act of the 30th July, 1846.

In view of this inquiry, and the important public interests involved, it is deemed proper, at this juncture, to issue instructions on the subject, for the government of the officers of the Customs, and for the information of merchants and others interested in the matter.

As this subject has heretofore received the consideration and decision of the Department, and instructions duly issued in accordance therewith, it is deemed proper at this time to recapitulate former instructions, and enjoin upon the respective officers of the Customs a strict conformity therewith.

In a circular issued by the First Comptroller, under date of the 15th of November, 1830, with the concurrence of the then Secretary of the Treasury, the following decision is communicated for the government of the officers of the Customs, viz: "It has been supposed by some merchants, that when the duty on a certain article is reduced by law, nothing more is necessary, in order to obtain the benefit of the reduction on previous importations of it, than merely to comply with the *forms* of entering and shipping it *for benefit of drawback*, without any intention whatever of selling, or even landing it at a foreign port, and then bringing it back to the United States, and entering it at the low rate of duty." "Such a course, however, is considered to be totally irreconcileable with the oath which the 76th section of the Collection law of 2d March, 1799, requires the exporter to take, and which is in the following words: 'And the said exporter, or exporters, shall likewise make oath, that the said goods, so noticed for exportation, and laden on board such ship or vessel, previous to the clearance thereof, or within ten days, (twenty days allowed by the 2d section of the act of 18th April, 1820,) after such clearance, *are truly intended to be exported to the place whereof notice shall have been given, and are not intended to be relanded within the United States.*' "

In a more recent circular from the Department, dated the 29th July, 1845, in reference to Texas, but deemed specially applicable to the question now under consideration, the views and directions of the Department are more specifically given in the following extracts therefrom, to wit:

"By the 80th section of the act of Congress, of the 2d of March, 1799, it is provided: 'That the Collector aforesaid may refuse to grant such debenture or debentures, in case it shall appear to him that any error has arisen, or any fraud has been committed; and in case of such refusal, if the debenture or debentures claimed shall exceed one hundred dollars, it shall be the duty of the said Collector to represent the case to the Comptroller of the Treasury, who shall determine whether such debenture or debentures shall be granted or not.' An entry for drawback, with a view to reimportation, free of all duty, into the United States, is a fraud within the meaning of this act; and in all such cases it is the duty of the Collector to refuse the debenture certificate. In all cases where the debenture shall not exceed one hundred dollars, the Collector will judge for himself, whether such fraud as is before designated is contemplated; and, in the language of the law, 'if the debenture or debentures claimed shall exceed one hundred dollars, it shall be the duty of the said Collector to represent the case to the Comptroller of the Treasury, who shall determine whether such debenture or debentures shall be granted or not.'

"By the 76th section of the act of 2d of March, 1799, it is provided as follows: 'And the said exporter or exporters shall likewise make oath that the said goods, so noticed for exportation, and laden on board such ship or vessel, previous to the clearance thereof, or within ten days after such clearance, are truly intended to be exported to the place whereof notice shall have been given, *and are not intended to be relanded within the United States;* otherwise the said goods, wares, and merchandise shall not be entitled to the benefit of drawback.'

"If, then, in point of fact, the goods thus exported to Texas are intended 'to be relanded within the United States,' they are not entitled to drawback; and if relanded, are subject to seizure and forfeiture, as well as the vessel in which they are thus introduced.

"Great vigilance will be required in obtaining ample security upon all export bonds, as those bonds may not be cancelled in any case of exportation of goods to Texas with the privilege of drawback, until the numerous and important questions arising under such bonds shall have been finally adjudicated.

"You will in no case omit to publish in the newspapers, as now required by law, the names of all persons who shall be found guilty of the violations of the Revenue laws therein prescribed, as well as to seize for forfeiture the goods, vessel, tackle, apparel, and furniture, in all such cases."

It must be obvious from the foregoing, that the oath prescribed by law could not be taken by an exporter, and the goods so exported be *relanded* in the United States, without subjecting said exporter to the penalties prescribed for perjury, and the goods to forfeiture.

An entry for drawback, with a view to the reimportation of the goods at the lower duty into the United States, is a fraud within the meaning of the 80th section, before quoted, of the act of March 2, 1799, and in all such cases it is the duty of the Collector to refuse the debenture certificate, or pursue the course indicated in the circular, before quoted, of the 29th of July, 1845.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 29—NEW SERIES.]

To Collectors, Receivers, Treasurer of the Mint and Branch Mints, Assistant Treasurers, Disbursing Agents and Officers of the Government of the United States.

TREASURY DEPARTMENT, *August 25th*, 1846.

By the act of the 6th August, 1846, establishing the Constitutional Treasury, it is provided as follows:

"SEC. 20. *And be it further enacted*, That no exchange of funds shall be made by any disbursing officers or agents of the Government, of any grade or denomination whatsoever, or connected with any branch of the public service, other than on exchange for gold and silver; and every such disbursing officer, when the means for his disbursements are furnished to him in gold and silver, shall make his payments in the money so furnished; or when those means are furnished to him in drafts, shall cause those drafts to be presented at their place of payment, and properly paid according to the law; and shall make his payments in the money so received for the drafts furnished, unless, in either case, he can exchange the means in his hands for gold and silver at par. And it shall be, and is hereby, made the duty of the head of the proper department immediately to suspend from duty any disbursing officer who shall violate the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation, and all the circumstances accompanying the same, and within the knowledge of the said Secretary, to the end that such officer or agent may be promptly removed from office, or restored to his trust and the performance of his duties, as to the President may seem just and proper: *Provided, however*, That those disbursing officers having, at present, credits in the banks, shall, until the first day of January next, be allowed to check on the same, allowing the public creditors to receive their pay from the banks either in specie or bank notes.

"SEC. 21. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury to issue and publish regulations to enforce the speedy presentation of all Government drafts for payment at the place where payable, and to prescribe the time, according to the different distances of the depositories from the seat of Government, within which all drafts upon them, respectively, shall be presented for payment; and, in default of such presentation, to direct any other mode and place of payment which he may deem proper; but, in all these regulations and directions, it shall be the duty of the Secretary of the Treasury to guard, as far as may be, against those drafts being used or thrown into circulation as a paper currency, or medium of exchange. And no officer of the United States shall, either directly or indirectly, sell or dispose to any person or persons, or corporations, whatsoever, for a premium, any Treasury note, draft, warrant, or other public security, not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office."

It is obvious that the great and beneficial purpose of Congress in these provisions is, to enlarge the circulation of gold and silver, and to prevent Treasury drafts becoming a paper currency. It being made the duty of this Department to enforce these provisions of the law, and to issue and publish regulations for that purpose, the following have been adopted:

1st. All Government drafts shall be made payable to order, and not to bearer.

2d. They shall be assignable only by special endorsement.

3d. They shall be presented for payment at the places where payable, namely: If payable at a place distant not more than fifty miles from the seat of Government of the United States, they must be presented within twenty days from the date of the draft. If payable at a place distant more than fifty miles from the seat of Government, and not exceeding one hundred miles, they must be presented within forty days from the date of the draft. If payable at a place distant more than one hundred miles, and not exceeding two hundred, from the seat of Government, they must be presented within sixty days from the date of the draft. If payable at a place more than two hundred miles from the seat of Government, and not exceeding four hundred, they must be presented within eighty days from the date of the draft; and if payable at any place exceeding four hundred miles from the seat of Government, they must be presented within ninety days from the date of the draft.

4th. All drafts not presented within the times above described must be returned by the holders to the Treasurer of the United States, when such order shall be made for the payment of such drafts as will best comport with the public interest, and tend to prevent delay in the presentation of future drafts, or any attempt to convert them into a paper circulation.

5th. No exchange of funds shall be made by disbursing officers or agents of the Government, except for gold and silver; and every such disbursing officer, when furnished with specie for disbursement, shall make his payments in

the money so furnished; or when furnished with drafts, shall cause those drafts to be presented at the place of payment and properly paid according to the law, and shall make his payments in the money so received for the drafts furnished, unless in either case he can exchange the means on his hand for gold and silver at par.

6th. No payment can be made in Treasury drafts by disbursing agents to the public creditors, even at the request of such creditors.

7th. All premiums received by any agent or officer of the Government on any Treasury draft or public security not the private property of the holder, must be accounted for and paid to the Government of the United States.

8th. No Treasury drafts shall be re-issued, but the same, when paid at the place where payable, shall be immediately cancelled by the public officer receiving the same, by punching two or more holes through the drafts, not defacing the date or number, and writing on the face of each draft, in large characters, "cancelled by A. B., assistant treasurer, &c.," as the case may be.

A strict compliance with all these regulations will be required from all disbursing agents and officers of the Government of the United States.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 30—NEW SERIES.]

Notice to Collecting, Receiving, and Disbursing Officers of the United States.

TREASURY DEPARTMENT, *August*, 1846.

In the 6th, 9th, 15th, and 16th sections of the act of the 6th instant, establishing the Constitutional Treasury, it is provided as follows:

"SEC. 6. *And be it further enacted*, That the Treasurer of the United States, the treasurer of the mint of the United States, the treasurers, and those acting as such, of the various branch mints, all Collectors of the Customs, all Surveyors of the Customs acting also as Collectors, all assistant treasurers, all receivers of public moneys at the several land offices, all postmasters, and all public officers of whatsoever character, be, and they are hereby, required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as allowed by this act, all the public money collected by them, or otherwise at any time placed in their possession and custody, till the same is ordered, by the proper department or officer of the Government, to be transferred or paid out; and, when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by this or any other acts of Congress, or by any regulation of the Treasury Department made in conformity to law; and also to do and perform all acts and duties required by law, or by direction of any of the executive departments of the Government, as agents for paying pensions, or for making any other disbursements which either of the heads of those departments may be required by law to make, and which are of a character to be made by the depositaries hereby constituted, consistently with the other official duties imposed upon them."

"SEC. 9. *And be it further enacted*, That all Collectors and receivers of public money, of every character and description, within the District of Columbia, shall, as frequently as they may be directed by the Secretary of the Treasury, or the Postmaster General, so to do, pay over to the Treasurer of the United States, at the Treasury, all public moneys collected by them, or in their hands; that all such Collectors and Receivers of public moneys within the cities of Philadelphia and New Orleans shall, upon the same direction, pay over to the treasurers of the mints in their respective cities, at the said mints, all public moneys collected by them, or in their hands; and that all such Collectors and Receivers of public moneys within the cities of New York, Boston, Charleston, and St. Louis, shall, upon the same direction, pay over to the assistant treasurers in their respective cities, at their offices, respectively, all the public moneys collected by them, or in their hands, to be safely kept by the said respective depositaries until otherwise disposed of according to law; and it shall be the duty of the said Secretary and Postmaster General, respectively, to direct such payments by the said Collectors and Receivers at all the said places, at least as often as once in each week, and, as much more frequently, in all cases, as they in their discretion may think proper."

"SEC. 15. *And be it further enacted*, That all Marshals, District Attorneys, and others, having public moneys to pay to the United States, and all patentees wishing to make payment for patents to be issued, may pay all such moneys to the Treasurer of the United States, to the treasurer of either of the mints in Philadelphia or New Orleans, to either of the other assistant treasurers, or to such other depositary constituted by this act as shall be designated by the Secretary of the Treasury in other parts of the United States to receive such payments, and give receipts or certificates of deposite therefor."

"SEC. 16. *And be it further enacted*, That all officers and other persons, charged by this act, or any other act, with the safe-keeping, transfer, and disbursement of the public moneys, other than those connected with the Post Office Department, are hereby required to keep an accurate entry of each sum received, and of each payment or transfer; and that if any one of the said officers, or of those connected with the Post Office Department, shall convert to his own use, in any way whatever, or shall use, by way of investment in any kind of property or merchandise, or shall loan, with or without interest, or shall deposite in any bank, or shall exchange for other funds except as allowed by this act, any portion of the public moneys intrusted to him for safe-keeping, disbursement, transfer, or for any other purpose, every such act shall be deemed and adjudged to be an embezzlement of so much of the said moneys as shall be thus taken, converted, invested, used, loaned, deposited, or exchanged, which is hereby declared to be a felony; and any failure to pay over or to produce the public moneys intrusted to such person shall be held and taken to be *prima facie* evidence of such embezzlement; and if any officer charged with the disbursements of public moneys shall accept or receive, or transmit to the Treasury Department to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such creditor, in such funds as the said officer may have received for disbursement, or such other funds as he may be authorized by this act to take in exchange, the full amount specified in such receipt or voucher, every such act shall be deemed to be a conversion by such officer to his own use of the amount specified in such receipt or voucher; and any officer or agent of the United States, and all persons advising or participating in such act, being convicted thereof before any court of the United States, of competent jurisdiction, shall be sentenced to imprisonment for a term not less than six months nor more than ten years, and to a fine equal to the amount of the money embezzled. And, upon the trial of any indictment against any person for embezzling public money under the provisions of this act, it shall be sufficient evidence, for the purpose of showing a balance against such person, to produce a transcript from the books and proceedings of the Treasury, as required in civil cases, under the provisions of the act entitled 'an act to provide more effectually for the settlement of accounts between the United States and Receivers of public money,' approved March third, one thousand seven hundred and ninety-seven; and the provisions of this act shall be so construed as to apply to all persons charged with the safe-keeping, transfer, or disbursement of the public money, whether such persons be indicted as receivers or depositaries of the same; and the refusal of such person, whether in or out of office, to pay any draft, order, or warrant which may be drawn upon him by the proper officer of the Treasury Department for any public money in his hands belonging to the United States, no matter in what capacity the same may have been received or may be held, or to transfer or disburse any such money promptly, upon the legal requirement of any authorized officer of the United States, shall be deemed and taken, upon the trial of any indictment against such person for embezzlement, as *prima facie* evidence of such embezzlement."

The attention of all public officers enumerated in the above sections is hereby called to the provisions therein contained. Unless, where otherwise specially directed, the officers referred to in the 9th section will make their deposites in accordance with the provisions of this law at least once each week.

The Collectors at New York and Boston will make their deposites daily with the assistant treasurers.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 31—NEW SERIES.]

To Collectors of Customs and Receivers of public moneys.

TREASURY DEPARTMENT, *September 15th*, 1846.

By a joint resolution of Congress adopted at the late session, this Department is required to submit, at the commencement of each session, in a printed form, the annual estimates as required by law.

In preparing these estimates it is important that your quarterly accounts should be transmitted as soon after the expiration of each quarter as practicable, and it is expected that this will be promptly done by you.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 32—NEW SERIES.]

To each Collector, Receiver of Public Money for Lands, Assistant Treasurer, Treasurer of the Mint at Philadelphia, Treasurer of each Branch Mint, and Treasurer of the United States.

TREASURY DEPARTMENT, *September 15th*, 1846.

A copy of the "Act to provide for the better organization of the Treasury, and for the collection, safekeeping, transfer, and disbursement, of the public Revenue, is herewith enclosed.

You will exercise great vigilance in the performance of the new duties it may devolve on you, without any omission of such as have been imposed and are still required by former laws and regulations.

The new instructions received in respect to the books you are to keep, and the returns you are to make, will be strictly conformed to. Any expenses necessary to be incurred under this act will be separated from others in your accounts, and cannot be allowed unless authority is previously obtained, on satisfactory reasons assigned to the Department. It is hoped the expenses will be few, and on the most economical scale.

As a depositary of the public money standing to the credit of the Treasurer of the United States, you will keep an account current with him, in which you will debit yourself with all sums received on his account, and credit yourself with all payments made by his order, and no other.

A weekly transcript of this account must be forwarded to the Department, in duplicate, one directed to the Secretary, the other to the Treasurer, which latter must be accompanied by the vouchers for the charges made therein.

Collectors of Customs, designated Collectors and Receivers of public moneys at land offices, who may act as depositaries of the money collected or received by them only, should credit the Treasurer, weekly, with the surplus receipts of the week, after reserving sufficient to meet the current expenses of their offices. Moneys once reported to the Treasurer cannot afterwards be used, except in compliance with his drafts, or orders, either for transfer or the payment of warrants on the Treasurer issued under the authority of law.

The Treasurer of the Mint, of the Branch Mint at New Orleans, the Assistant Treasurers, and such other depositaries as may be required to receive on deposit moneys not *collected* by them as Collectors or Receivers, should enter to the Treasurer's credit each sum deposited with or transferred to them, specifically setting forth the date of the deposit, name of the party or parties making it, the object for which, and the name of the party for whose credit it is made, (which particulars must appear on the weekly transcripts,) and, also, the kind of funds in which it is made.

Entries of Treasurer's drafts, when paid, should show the date of payment, number of draft, and number of warrant on which it was issued, or the designation "Transfer Draft," when of that character. The kind of money used in paying drafts must also be noted on your books, but not stated in the transcripts.

The principal book necessary to carry out these details is a ledger account current, which will serve also as a cash book; as auxiliary to this, particularly when the transactions are numerous, a day-book or blotter should be kept. It will be well, also, to keep a separate register of transfer drafts.

The form in which this account should be made out, for transmission to the Department, is herewith enclosed, marked A. It should be made on paper of the same size of the form.

The form of certificate to be given by you to persons authorized to make deposites with you, to the credit of the Treasurer of the United States, is also enclosed, marked B.

The account current should be balanced at the close of each week so as to correspond with the transcripts. They must be balanced at the close of each quarter; but the last weekly transcript of a quarter may be deferred, should the quarter terminate in the middle of a week, so as to embrace the odd days; and the first transcript of a new quarter may also be deferred for a like purpose.

You will also keep separate books for your incidental expenses, whether they be made under general instructions, as expenses of collection, or from advances by the Treasury for that purpose; and a book for recording all letters from and to your office as a depository.

Be pleased to understand thoroughly this principle, that all money in your hands, to the credit of the Treasurer, is, in fact, money in the Treasury of the United States, and cannot be used for any other purpose than the payment of warrants (or the drafts thereon) issued in pursuance of appropriations by Congress; but these moneys may be *transferred* from one depository to any other depository, by direction of the Secretary of the Treasury, under the authority of the 10th section of the act.

The 12th section of the act requires each Naval officer and Surveyor of each port, where there is a Naval officer and Surveyor, and the Register of each Land office, to make a quarterly examination of the books, accounts, returns, and money on hand of the public depository with which he is connected, and to make such examinations as much more frequently as he may be directed so to do by the Secretary of the Treasury. The 11th section of the act authorizes me to make such examinations also, by special agents, as occasion may require. You will grant to the Surveyor of the port, Naval officer, or the Register of the Land office, as the case may be, and to such special agents as may be appointed, every facility in your power for making such examinations, and will always keep your money, papers, and books in readiness for it.

By the 18th section provision is made as to the kind of money you may receive. To the requirements in that section you will in all cases conform, using great caution to avoid the receipt of money that is counterfeit, or the notes of banks not at par, or not convertible into specie on the spot, or not issued by institutions of high credit. After the 31st of December next, all payments into the Treasury must be made in gold and silver coin only, or in Treasury notes. It is desirable that the notes received by you should, when acceptable to others in payment, be first paid out; and if, at the close of any quarter, an amount of them remain on hand over the sum of five thousand dollars, they should, for security, be converted into specie; and oftener, if loss is apprehended, or the specie is wanted to meet drafts you are liable to pay in specie.

For greater accuracy in receiving coin, it will generally be desirable, in very large sums, to weigh as well as count it; and for convenience and speed, in making payments and examinations, to keep it sealed up and marked in bags or boxes of a hundred and a thousand dollars each. It may be well for the examiners to add their seal, after their monthly examinations, to verify the amounts.

The receipt of Treasury notes in all public payments as heretofore provided by Congress, and then to be cancelled and remitted here, as required by former instructions, will still be continued when any debtors offer them in payment.

So you will receive, in the same way, any drafts drawn by the Treasurer on yourself, instead of the useless delay and trouble of counting out the money on such drafts, and immediately receiving it back in payment.

In no instance will you permit any other than public money to be placed in the chest or vault in which that is kept.

All other parts of the act relating to your duties will be strictly enforced by you, though not specially referred to in this circular. In cases of doubt, you will apply to the proper officers here for advice.

Further instructions, except those to particular classes of officers separately, it is considered unnecessary to give at this time. If you find any of these here given inconvenient in operation, or if you can suggest measures by which the ends of the law can be more easily obtained, I shall be very happy to hear from you on the subject.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 33—NEW SERIES.]

To Collectors of the Customs at Buffalo Creek, Wilmington, N. C., Savannah, and Mobile. To the Surveyors of the Customs at Nashville and Cincinnati, and to the Receivers of Public Moneys at Little Rock, Ark., at Jeffersonville, Ind., Chicago, Ill., and Detroit, Mich.

TREASURY DEPARTMENT, *September 15th*, 1846.

The fifteenth section of "An act to provide for the better organization of the Treasury, and for the collection, safe-keeping, transfer, and disbursement of the Public Revenue," enacts, "That all Marshals, District Attorneys, and others, having public money to pay to the United States, and all patentees wishing to make payment for patents to be issued, may pay all such moneys to the Treasurer of the United States, to the Treasurer of either of the Mints in Philadelphia or New Orleans, to either of the other Assistant Treasurers, or to such other depositary constituted by this act as shall be designated by the Secretary of the Treasury in other parts of the United States to receive such payments, and give receipts or certificates of deposite therefor."

Under this provision, for the local convenience of making payments, except for accruing duties and land sold, which are otherwise provided for, you will receive and place any such money to the credit of the Treasurer of the United States, and will give receipts therefor, briefly stating therein, as well as in your returns, the character of each payment, whether for patents, fines, judgments, &c. R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 34—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *October 23d*, 1846.

In consequence of intelligence received at the Department, it becomes expedient and proper to rescind the privilege granted to the ports of Yucatan in my circular instructions of the 11th of June, 1846, and to subject said ports to the interdictions of commerce applicable to the ports of Mexico generally, as enjoined by said instructions. You are accordingly directed to refuse clearances to all vessels and their cargoes departing from our ports to ports or places in Yucatan. R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 35—NEW SERIES.]

Instructions to Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *October 30th*, 1846.

The following instructions, amendatory of, and additional to those contained in the circular instructions dated 14th August, 1846, *are transmitted for the government of the Officers of the Customs.*

The entry of goods for warehousing shall be of the following form, (form 1,) and must be verified under oath or

affirmation, as prescribed by the 4th section of the act of 1st March, 1823, and all the requirements of the 6th, 7th, 8th, and 11th sections of that act must be strictly adhered to.

If a part of an importation is to be landed and the duties paid forthwith, and the remainder warehoused, the two entries must be made simultaneously, in which case the word "entry," where it occurs in the oath, should be changed to "entries;" and if the importation is embraced in more than one bill of lading or invoice, those words also should be changed to the plural.

If no invoice has been received, the goods may be entered in conformity with the 2d section of the act of 1st March, 1823, but cannot be entered for warehousing.

When the duty has been estimated on the entry, and a copy thereof deposited with the Naval officer, the Collector shall take a bond, with satisfactory security, according to form 2, in double the amount of the duties: he will then issue an order, form 3, to the inspector, to send the goods to the public store, indicating in said order which are to be weighed, gauged, measured, or marked.

When the goods have been deposited in the warehouse, the Collector shall cause them to be compared with the invoice, and the dutiable value, quantity, and character thereof ascertained, in the manner provided by law; and after the report of the appraisers has been received by the Collector, the importer, agent, or purchaser may withdraw any entire case or package, or any quantity not less than one ton in weight, if imported in bulk.

If withdrawn for consumption, the entry, a copy of which shall be deposited with the Naval officer, shall be made according to form 4, and upon the payment of the appropriate duty a permit, form 5, shall be granted for the delivery thereof.

If withdrawn for transportation to another district, the entry shall be in conformity with form 6, verified by oath similar to form 7, and the person so entering shall give bond, with satisfactory security, according to form 8; when the bond has been completed, the Collector and Naval officer shall grant a certificate, form 9, to accompany the goods, and the Collector shall certify to a copy from the original invoice, as per form 10, and shall issue a permit, to be countersigned by the Naval officer, to deliver the goods for transportation, (form 11.)

When the goods have arrived at the port of destination, they may be deposited in the public store and the duty paid forthwith, in which case the entry shall be as per form 12, the permit to be according to form 24; if the duty is not paid forthwith, the entry for warehousing shall be in accordance with form 13, which entry when presented to the Collector shall be accompanied with the transportation certificate (9,) and copy from invoice (10,) and shall be verified by the oath of the owner or consignee as per form 14: the Collector will then take a bond, with satisfactory security, according to form 15: when the goods are deposited in warehouse they must be subjected to the same examination as is required by law on the importation of goods from foreign ports, and must be carefully compared with the copy from original invoice. If the Collector is satisfied that the goods so examined are the identical goods described in the transportation certificate, he will grant a copy thereof, and certify thereon according to form 16, which certificate being presented to the Collector at the port from whence the goods were transported, the bond (8) may be cancelled.

If the goods are withdrawn from warehouse at the port of original importation *for exportation*, then entry as per form 17 must be made, the oath prescribed in form 18 taken, and bond, with satisfactory security, as per form 19, given for the delivery of the goods at a foreign port or place: when the bond is received the Collector and Naval officer will issue a permit to deliver the goods to the Surveyor, form 20, and shall direct the Surveyor to cause the same to be laden on board for exportation, indicating which are to be weighed, gauged, or measured, which direction shall be as per form 21: the officer under whose inspection the goods are shipped must certify on the entry as per form 22: to cancel the export bond, 19, the exporter must furnish the proofs required by law.

If the goods, after being warehoused at the second port, are to be *withdrawn* and the *duty thereon paid*, the entry shall be according to form 23; on the payment of the duties, the Collector will grant the following permit, to be countersigned by the Naval Officer, see form 24.

If withdrawn *for transportation* to a third port, the entry must be in conformity with form 25, and an oath, as per form 7, taken; after taking a bond, with satisfactory security, same as form 8, a permit for the delivery of the goods for transportation, as per form 26, shall be issued: and the Collector shall grant to the person so entering the goods for transportation a copy of the original transportation certificate, and a copy of the certified copy from invoice, upon which he shall certify as per forms 27 and 28.

When the goods have arrived at the third port the owner or consignee shall make an entry thereof according to form 29, verifying the same by oath as per form 14, and by producing the transportation certificate and invoice copy issued at the port from whence the goods were transported: the Collector will then take a bond according to form 15, and will cause the goods to be examined and compared with the invoice, and if found to agree exactly therewith, will issue the certificate required to be issued by the Collector at the second port in like cases, which certificate being presented to the Collector at the port from whence last transferred, the bond (8) may be cancelled.

If the goods are intended to be withdrawn *for exportation* from the second, third, or subsequent ports, the entry for exportation to be as per form 30, the order to deliver to the Surveyor as per form 31, first requiring the oath and bond prescribed to be taken in like cases when goods are exported from the warehouses at the port of original importation.

The forms prescribed for withdrawing goods from a second port of warehousing may also be used at the third or fourth port, and those used in entering goods at a third port may be used also at subsequent ports at which they may be entered for warehousing.

To prevent frauds upon the revenue, wines and spirituous liquors, imported in casks, demijohns, or other similar vessels, must be encased at the expense of the shipper, before delivery from the warehouse, if entered for trans-

portation, and all other packages containing more than one quality or description of goods, and liable to have their contents changed in transitu, should be corded and sealed in the manner prescribed by the instructions of the Department, with reference to goods entered for transportation to Santa Fe and Chihuahua, dated 25th February, 1846. Great care should be taken at the port of destination to ascertain that no change has been made in the contents of the package, by withdrawing any portion of the goods and substituting a different or inferior article.

Wines and other distilled spirits, heretofore deposited in public store under the direction of the Surveyor, or in private stores under the joint custody of the Surveyor and importer, to secure the right of drawback, on the exportation thereof, must be stored hereafter in the public stores hired by the Collectors, except where stores have already been hired for that purpose by the Surveyors, who are hereby instructed to hire no more stores for that purpose, nor to renew any leases already made. Goods on which the duties have not been paid cannot be stored for a longer period than one year, to be computed from the date of original importation, (the day on which the vessel entered,) without being subject to sale in the manner prescribed by the 1st section of the act of 6th August, 1846; but this limitation of one year does not apply to goods after the duties are paid, nor to goods exempt from duty; but all goods upon which the duties have been paid, either before or after the storing, and goods exempt from duty, may remain in public store for any period of time, so long as the usual storage is paid.

When goods have been deposited in the public stores, the owner or importer, on application therefor, shall be entitled to receive a certificate as per form 32, either for the entire importation, or for each package or parcel thereof, on payment of twenty cents for each certificate: which certificate shall be issued and signed by the Collector, or by some person to be designated for that purpose by the Collector, with the approbation of the Secretary of the Treasury, which person shall be entitled to receive from the importer a copy of the warehousing entry, and shall be allowed to retain out of the money received for certificates such reasonable amount as may be fixed by the Collector with the sanction of the Secretary of the Treasury, as his compensation; and the residue thereof, if any, after deducting the expense of printing, filling up, registering, and cancelling said certificates, shall be paid over to the Collector, to be by him placed to the credit of the Treasurer of the United States.

When a permit has been issued for the withdrawal of goods warehoused, the storekeeper or other officer having custody of the goods, is instructed not to deliver the goods until he has ascertained that a certificate has not been issued, unless the certificate, if issued, is presented with the permit, or has been cancelled.

In addition to the quarterly report required in previous instructions, each Collector is directed to furnish a quarterly statement, showing what goods have been withdrawn from the warehouses in his district for transportation to the warehouses in another district, designating in such statement the time when transported, the marks, numbers, description, and contents of each package or parcel, and the dutiable value of each, and to what port transported, arranging the statement in such manner as will exhibit the transfers to each port; also a statement showing what transfers have been made into their port from warehouses in other districts, designating the transfers from each port separately, stating the marks, numbers, value, &c., and accounting for each package received by a separate statement of the duties collected, on goods so transferred, and indicating what remain in warehouse.

When goods are withdrawn from warehouse in quantities less than the entire importation, the expense of weighing, gauging, or measuring must be paid by the owner, importer, or agent, if it be necessary to weigh, gauge, or measure such portion, in order to ascertain the dutiable value.

The warehouses shall be opened at sunrise and closed at sunset, and no fire or lights must be permitted therein.

R. J. WALKER, *Secretary of the Treasury.*

FORM 1.

CUSTOM-HOUSE, NEW YORK, COLLECTOR'S OFFICE, *September 6th*, 1846.

WAREHOUSE ENTRY.

Entry of merchandise imported on the 2d day of September, 1846, *by William Wilson, in the ship Roscius, Delano, master, from Liverpool.*

Marks.	Nos.	Packages and contents.	Quantity.	20 pr. ct.	25 p. ct.	30 pr. ct.	100 pr. ct.	Total.	Dutiable value, each package.
(B)	1	One cask brandy	90 gallons	– – –	– – –	– – –	90 – –	90 – –	
	2	One case linens, 50 pieces	1,250 yards	62 10 –	– – –	– – –	– – –	62 10 –	
	3	One case cloths, 2 pieces	35 yards	– – –	– – –	17 6 –	– – –	17 6 –	
	4	One case merinos	21 pieces	– – –	– – –	42 – –	– – –	42 – –	
	5	One case cambric dimity	300 pieces	60 – –	– – –	– – –	– – –	60 – –	
	6	One case printed muslins	50 pieces	37 10 –	– – –	– – –	– – –	37 10 –	
	7	One case gros de Naples, 20 pieces	600 pieces	– – –	60 – –	– – –	– – –	60 – –	
	8	One crate earthenware	Per invoice	– – –	– – –	10 – –	– – –	10 – –	
	9	One trunk clothing	Per invoice	– – –	– – –	50 – –	– – –	50 – –	
	10	One demijohn cordial	5 gallons	– – –	– – –	– – –	10 – –	10 – –	
				160 – –	60 – –	119 6 –	100 – –	439 6 –	
		Inland transportation and shipping charges	– –	1 6 –	– 6 –	1 2 –	1 – –	3 14 –	
				161 6 –	60 6 –	120 8 –	101 – –	443 – –	
		Commissions, 2½ per cent.	– –	4 0 8	1 10 2	3 0 2	2 10 6	11 1 6	
			£	165 6 8	61 16 2	123 8 2	103 10 6	454 1 6	

WILLIAM WILSON.

FORM 2.

Know all men by these presents, that we, William Wilson, of the city of New York, and Stephen Stevenson, of the city of New York, are held and firmly bound unto the United States of America in the sum of three thousand dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this sixth day of September, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, that if the above bounden William Wilson and Stephen Stevenson, or either of them, or either of their heirs, executors, or administrators, shall, on or before the expiration of one year, to be computed from the date of the importation of the goods, wares, and merchandise hereinafter mentioned, well and truly pay, or cause to be paid, unto the collector of the customs for the port of New York for the time being, the sum of one thousand five hundred dollars, or the amount of duties to be ascertained as due and owing on goods, wares, and merchandise imported by William Wilson in the ship Roscoe, Delano, master, from Liverpool, consisting of ——— (B) 1 to 10, one cask brandy, six cases drygoods, one crate earthenware, one demijohn cordial, and one trunk clothing, or shall in the mode prescribed by law, on or before the expiration of the year aforesaid, withdraw the said goods from the public stores where they may be deposited at the port of New York, then this obligation to be void, otherwise to remain in full force and virtue.

WILLIAM WILSON, [L. S.]
STEPHEN STEVENSON, [L. S.]

Sealed and delivered in presence of } J. BLUXOME.

NOTE.—The date of importation has been determined to be the day on which the vessel arrives at the port of destination.

—

FORM 3.

CUSTOM-HOUSE, NEW YORK, COLLECTOR'S OFFICE, *September 6th*, 1846.

To the Inspectors of the port:

You are directed to send to the public store, No. 36, New street, under the warehouse bill,

(B) 1. One case brandy.
2 to 7. Six cases merchandise.
8. One crate earthenware.
9. One trunk clothing.
10. One demijohn cordial.

Imported by William Wilson in the ship Roscoe, Delano, master, from Liverpool.

C. W. LAWRENCE, *Collector.*

NOTE.—Designate in the order which are to be weighed, gauged, measured, or marked.

—

FORM 4.

CUSTOM-HOUSE, NEW YORK, COLLECTOR'S OFFICE, *September 26th*, 1846.

Entry of Merchandise intended to be withdrawn from warehouse by Joseph Johnson, which was imported into this district on the 2d September, 1846, *by William Wilson, in the ship Roscoe, Delano, master, from Liverpool.*

Marks.	No.	Packages and Description.			
(B)	5	One case cambric dimity - - - - - - - -	300 pieces	60	– –
		Charges (proportion) - - - - - - - -	–	–	12 –
		Commissions, 2½ per cent. - - - - - -	–	1	10 –
				£62	2 –

JOSEPH JOHNSON.

NOTE.—No oath is required on withdrawal, where the duties are paid forthwith; if withdrawn by a person other than the importer, the consent of the importer, endorsed on the entry, should be obtained as follows:

"I authorize Joseph Johnson to withdraw (B) 5, described in this entry.

WILLIAM WILSON."

—

FORM 5.

DISTRICT OF NEW YORK, PORT OF NEW YORK, CUSTOM-HOUSE, *September 26th*, 1846.

To the Storekeeper of the port:

Joseph Johnson having paid the duties chargeable by law, on —
(B) 5. One case cambric dimity imported into this district on the 2d September, 1846, by William Winslow, in the ship Roscoe, whereof Delano was master, from Liverpool, you will deliver the same.

C. W. LAWRENCE, *Collector*

MICHAEL HOFFMAN, *Naval Officer.*

NOTE.—Designate if to be weighed, gauged, or measured.

FORM 6.

CUSTOM-HOUSE, NEW YORK, *September 26th*, 1846.

Entry of merchandise intended to be withdrawn from warehouse by Henry Thomas, for transportation to St. Louis, which was imported into this district, on the 2d September, 1846, *by William Wilson, in the ship Roscoe, whereof Delano was master, from Liverpool.*

Mark.	Nos.	Packages and contents.			
(B)	5	One case cambric dimity - - - - - - - -	300 pieces	£60	– –
		Charges - - - - - - - - -	–	– 12	–
		Commissions - - - - - - - - -	–	1 10	–
				£62 2	–

£62 2 0, equal to $301, at 20 per cent., $60 20.
Amount of duties, $60 20.

HENRY THOMAS.

FORM 7.

DISTRICT OF NEW YORK, PORT OF NEW YORK.

I, Henry Thomas, do solemnly, sincerely, and truly swear (or affirm,) that the goods described in the within entry, now delivered by me to the Collector of the Customs for the port of New York, are truly and in good faith intended by me to be transported to the port of St. Louis; that I will use my best exertions to cause the transportation thereof to the said port of destination, with due diligence and despatch; and that, to the best of my knowledge and belief, the said goods are now the same in quality, quantity, value, and package, unavoidable wastage and damage only excepted, as at the time of importation. So help me God.

HENRY THOMAS.

Sworn to this 26th Sept., 1846, before me, } C. W. LAWRENCE, *Collector*.

NOTE.—No other oath required.

FORM 8.

Know all men by these presents, that we, Henry Thomas, of the city of New York, and William Wilson, of the city of New York, and James Thorne, of the city of Brooklyn, are held and firmly bound unto the United States of America in the sum of one hundred and twenty-five dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, dated this twenty-sixth day of September, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, that if the above bounden Henry Thomas, William Wilson, and James Thorne, or either of them, or either of their heirs, executors, or administrators, shall, within* ——— days from the date hereof, produce and deposite with the Collector of the Customs for the port of New York, for the time being, satisfactory evidence that the merchandise described in an entry made at the Custom-house, New York, by Henry Thomas, for withdrawal from warehouse of —

(B) 5. One case cambric dimity, to be transported to, and warehoused at St. Louis, has been deposited in a public warehouse at said port, according to law, under the custody of the Collector of said port; then this obligation to be void, otherwise to remain in full force and virtue.

HENRY THOMAS, [L. S.]
WILLIAM WILSON, [L. S.]
JAMES THORNE. [L. S.]

Sealed, and delivered, in presence of } ISAAC BLUXOME.

*NOTE.—Fill the blank with such number of days as the Collector may deem sufficient to transport the goods to the port of destination, and receive the satisfactory evidence required.

FORM 9.

We hereby certify, that the following goods were imported into this District on the 2d *September*, 1846, by *William Wilson*, in the ship *Roscius*, *Delano*, master, from *Liverpool*, and have been withdrawn from the warehouse according to law, by *Henry Thomas*, for transportation to *St. Louis*:

(B) 5.	*One case cambric dimity, 300 pieces,* - - - - -	£60 00 00
	Charges, - - - - - - - -	0 12 00
	Commissions, 2½ per cent. - - - - - - -	1 10 00
		£62 02 00

and that the duty ascertained to be chargeable thereon amounts to $60 20.

CUSTOM-HOUSE, *New York, September* 26, 1846.
C. W. LAWRENCE, *Collector*. [Official seal.]

MICHAEL HOFFMAN, *Naval officer*.

FORM 10.

Copy from the original invoice of goods imported into this District, on the 2d *September*, 1846, by *William Wilson*, in the ship *Roscoe*, *Delano*, master, from *Liverpool*.

(B) 5.	50 pieces ¾ cambric dimity, No. 1,	3 shillings a piece, - - - -	£7	10 00
	50 " " " 2,	3 " and 6 pence a piece, - -	8	15 00
	100 " " " 3,	4 " a piece, - - - -	20	00 00
	100 " " " 4,	4 " and 6 pence a piece, - -	22	10 00
		Case and packing, -	1	5 00
			£60	00 00

Dated in MANCHESTER, *August* 1, 1846. (Signed) "A. & S. HENRY & CO."

I hereby certify, that the above is a true copy from the original invoice produced to me, on entry and on file in my office.

C. W. LAWRENCE, *Collector*. [Official seal.]

FORM 11.

DISTRICT OF NEW YORK, PORT OF NEW YORK, *Custom-house, September 26th*, 1846.

TO THE STOREKEEPER OF THE PORT:

Henry Thomas having entered into bonds, according to law, to deliver
(B) 5. *One case cambric dimity*
to the Collector of the Customs for the port of *St. Louis*, which were imported into this District on the 2d *September*, 1846, by *William Wilson*, in the ship *Roscoe*, *Delano*, master, from *Liverpool*, you will deliver the same.

C. W. LAWRENCE, *Collector*.

MICHAEL HOFFMAN, *Naval Officer*.

NOTE.—Designate if to be weighed, gauged, or measured.

FORM 12.

CUSTOM-HOUSE, ST. LOUIS, *October 14th*, 1846.

Entry of merchandise withdrawn from warehouse at the port of New York, by Henry Thomas, for transportation and re-warehousing at this District, and now entered for payment of duties by George Brown.

Marks.	No.	Packages and description.			
(B)	5	One case cambric dimity,	300 pieces	£60	0 0
		Charges,	– –	0	12 0
		Commissions,	– –	1	10 0
				£62	2 0

Amount of duties payable, $60 20.

GEORGE BROWN.

NOTE.—No oath required on making this entry.

FORM 13.

CUSTOM-HOUSE, ST. LOUIS, *October 14th*, 1846.

Entry of merchandise intended to be warehoused by George Brown, which were withdrawn from warehouse at the port of New York, by Henry Thomas, for transportation and re-warehousing in this District.

Marks.	No.	Packages and description.			
(B)	5	One case cambric dimity,	300 pieces	£60	0 0
		Charges,	– –	0	12 0
		Commissions,	– –	1	10 0
				£62	2 0

Duties chargeable, $60 20.

GEORGE BROWN.

FORM 14.

DISTRICT OF NEW YORK, PORT OF NEW YORK.

I, George Brown, do solemnly, sincerely, and truly swear, that the certificates now delivered by me to the Collector of the Customs for the port of St. Louis, are in the same state as when received by me; that the goods described in the entry now delivered by me to the said Collector are the identical goods mentioned in said certificate; and that, to the best of my knowledge and belief, the said goods are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of original importation. So help me God.

GEORGE BROWN.

Sworn to this 14th October, 1846, before me,

CHARLES BENTON, *Collector*.

FORM 15.

Know all men by these presents, that we, George Brown and George Thomas, of St. Louis, are held and firmly bound unto the United States of America in the sum of one hundred and twenty-five dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, dated this fourteenth day of October, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, that if the above bounden George Brown and George Thomas, or either of them, or either of their heirs, executors, or administrators, shall, on or before the expiration of one year, to be computed from the day of the original importation of the goods, wares, and merchandise enumerated herein, well and truly pay, or cause to be paid, unto the Collector of the Customs for the port of St. Louis, sixty dollars and twenty cents, or the amount of duty to be ascertained as due and owing on goods, wares, and merchandise entered this day for warehousing by George Brown, consisting of

(B) 5. One case cambric dimity;

or shall, on or before the expiration of the year aforesaid, in the mode prescribed by law, withdraw the said goods, wares, and merchandise from the warehouse or warehouses at the port of St. Louis, then this obligation to be void, otherwise to remain in full force and virtue.

GEORGE BROWN, [L. S.]
GEORGE THOMAS. [L. S.]

Sealed and delivered in presence of } ——— ———.

FORM 16.

Port of St. Louis, Custom-house, *October 14th*, 1846.

I do hereby certify, that the identical goods described in the within copy of a certificate, the original of which is on file in my office, have been duly entered at this port, and deposited in public stores. CHARLES BENTON, *Collector*.

[Official Seal.]

—

FORM 17.

Custom-house, New York, *September 26th*, 1846.

Entry of merchandise intended to be withdrawn from warehouse by Joseph Johnson, and to be exported by him in the ship Dos Amigo, whereof Costillo is master, for Havana, which was imported into this district on the 2d September, 1846, *by William Wilson, in the ship Roscoe, Delano, master, from Liverpool, and entered for warehousing according to law.*

Marks.	No.	Packages and contents.			
(B)	5	One case cambric dimity	300 pieces.	£60	– –
		Charges	– –	–	12 –
		Commissions	– –	1	10 –
				£62	2 –

JOSEPH JOHNSON.

—

FORM 18.

District of New York, port of New York.

I, *Joseph Johnson*, do solemnly, sincerely, and truly swear, that the goods, wares, and merchandise described in the within entry, now delivered by me to the Collector of the Customs for the port of New York, are truly intended to be exported by me to the port of *Havana*, without the limits of the United States, and are not intended to be relanded within the limits of the United States. I further swear that, to the best of my knowledge and belief, the said goods, wares, and merchandise are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of importation. So help me God. JOSEPH JOHNSON.

Sworn to this 26th September, 1846, before me,

C. W. Lawrence, *Collector*.

—

FORM 19.

Know all men by these presents, that we, Joseph Johnson, of the city of New York, and William Wilson, of the city of New York, are held and firmly bound unto the United States of America in the sum of one hundred and twenty-five dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, dated this twenty-sixth day of September, in the year of our Lord one thousand eight hundred and forty-six.

The condition of this obligation is such, that if the merchandise, consisting of

(B) 5. One case cambric dimity,

entered this day by Joseph Johnson, to be exported in the ship Dos Amigo, Costello, master, for Havana, or any part thereof, be not relanded at any port or place within the limits of the United States, and if certificates and other proofs similar to those which are required by law in cases where goods have been exported for benefit of drawback, of the delivery of the same at the port of Havana, or at any other port or place without the limits of the United States as aforesaid, shall be produced to the Collector of the Customs for the port of New York, for the time being, within one year from the date hereof, then this obligation to be void, otherwise to remain in full force and virtue.

JOSEPH JOHNSON, [L. S.]

Sealed and delivered in presence of— WILLIAM WILSON. [L. S.]

———— ————.

—

FORM 20.

District of New York, port of New York, *Custom-house, September 26th*, 1846.

To the Storekeeper of the Port:

Joseph Johnson having made entry and given bond according to law to export

(B) 5. One cambric dimity,

imported into this district on the 2d September, 1846, by William Wilson, in the ship Roscoe, Delano, master, from Liverpool, you will deliver the same to the Surveyor of the Port. C. W. LAWRENCE, *Collector*.

Michael Hoffman, *Naval officer*.

—

FORM 21.

District of New York, port of New York, Custom-house, *September 26th*, 1846.

To the Surveyor of the Port:

You will direct an Inspector of the Customs to examine the goods described in Joseph Johnson's entry, and if found to agree exactly therewith, to superintend the lading thereof on board the ship Dos Amigo, Costello, master, for Havana; of which, when completed, he will grant a certificate. C. W. LAWRENCE, *Collector*.

Michael Hoffman, *Naval officer*.

Note.—Designate if to be weighed, gauged, or measured.

—

FORM 22.

Port of New York, *September 27th*, 1846.

I have examined the goods described in the within entry, and finding them to agree therewith, they were laden under my supervision on board the ship Dos Amigo, Costello, master, for Havana. G. A. GOODRICH, *Inspector*.

FORM 23.

CUSTOM-HOUSE, ST. LOUIS, *November 1st*, 1846.

Entry of merchandise intended to be withdrawn from warehouse, and the duties thereon paid by Joseph Johnson, which was brought into the district on the 14th October, 1846, *by George Brown, and entered for re-warehousing according to law.*

Marks.	No.	Packages and contents.			
(B)		One case cambric dimity - - - - - - - -	300 pieces	£60	– –
		Charges - - - - - - - - -	–	–	12 –
		Commissions - - - - - - - - -	–	1	10 –
				£62	2 –

Amount of duty payable, $60 20.

JOSEPH FRANKLIN.

NOTE.—No oath required.

FORM 24.

DISTRICT AND PORT OF ST. LOUIS, CUSTOM-HOUSE, *November 1st*, 1846.

To the Storekeeper of the Port:

Joseph Franklin having paid the duties chargeable on

(B) 5. One case cambric dimity,

brought into this district on the 14th October, 1846, and entered for warehousing by George Brown, you will deliver the same.

CHARLES BENTON, *Collector.*

A. BROWNING, *Naval officer.*

NOTE.—Designate if to be weighed, gauged, or measured.

FORM 25.

CUSTOM-HOUSE, ST. LOUIS, *November 1st*, 1846.

Entry of merchandise intended to be withdrawn from warehouse by Joseph Franklin, for transportation to New Orleans, which was brought into this district on the 14th October, 1846, *by George Brown, and entered for warehousing, according to law.*

Marks.	No.	Packages and contents.			
(B)	5	One case cambric dimity - - - - - - - -	300 pieces	£60	– –
		Charges - - - - - - - - -	– –	–	12 –
		Commissions - - - - - - - - -	– –	1	10 –
				£62	2 –

Amount of duties chargeable, $60 20.

JOSEPH FRANKLIN.

FORM 26.

DISTRICT AND PORT OF ST. LOUIS, CUSTOM-HOUSE, *November 1st*, 1846.

To the Storekeeper of the Port:

Joseph Franklin having entered into bonds according to law to deliver

(B) 5. One case cambric dimity,

to the Collector of the Customs for the Port of New Orleans, which merchandise was entered for warehousing in this district on the 14th October, 1846, by George Brown, you will deliver the same.

CHARLES BENTON, *Collector.*

A. BROWNING, *Naval officer.*

FORM 27.

PORT OF ST. LOUIS, *Custom-house, November 1st*, 1846.

I hereby certify, that the identical goods described in the within certificate were entered for warehousing at this port, on the *14th October*, 1846, by *George Brown*, and are now withdrawn from warehouse by *Joseph Franklin*, to be re-warehoused at *New Orleans*.

[Official seal.] CHARLES BENTON, *Collector.*

FORM 28.

CUSTOM-HOUSE, ST. LOUIS, *November 1st*, 1846.

I certify this to be a true copy of the original presented to me on entry, and now on file in my office.

[Official seal.] CHARLES BENTON, *Collector.*

FORM 29.

CUSTOM-HOUSE, NEW ORLEANS, *December 1st*, 1845.

Entry of merchandise intended to be warehoused by James Holmes, which were withdrawn from warehouse at St. Louis, on the 1st November, 1846, *by Joseph Franklin, for transportation to this District.*

Marks.	No.	Packages and contents.			
(B)	5	1 case cambric dimity,	300 pieces	£60	0 0
		Charges,	– –	0	12 0
		Commissions,	– –	1	10 0
				£62	2 0

Amount of duty chargeable thereon, sixty dollars 20 cts. JAMES HOLMES.

FORM 30.

CUSTOM-HOUSE, NEW ORLEANS, *December 22d*, 1846.

Entry of merchandise intended to be withdrawn from warehouse by M. Busto, and to be exported by him in the ship Hermosa, Savalla, master, for Havana, which were brought into this District on the 1st December, 1846, *by James Holmes, and entered for warehousing according to law.*

Marks.	No.	Packages and contents.			
(B)	5	One case cambric dimity,	300 pieces	£60	0 0
		Charges,	– –	0	12 0
		Commissions,	– –	1	10 0
				£62	2 0

M. BUSTO.

FORM 31.

DISTRICT AND PORT OF NEW ORLEANS, CUSTOM-HOUSE, *December 22d*, 1846.

TO THE STOREKEEPER OF THE PORT:

M. Busto having made entry and given bond, as the law directs, to export

(B) 5. *One case cambric dimity,*

brought into this District, on the *2d September*, 1846, and entered for warehousing by *James Holmes*, you will deliver the same to the Surveyor of the port.

DENNIS PRIEUR, *Collector.*

JOHN HENDRICKSON, *Naval officer.*

FORM 32.

UNITED STATES BONDED WAREHOUSE, NEW YORK, *September 6th*, 1846.

I certify, that according to the invoice and bill of lading produced at the Custom-house on the entry thereof, *William Wilson* is the owner of the following goods, wares, and merchandise, now deposited in the United States bonded warehouses at this port, at the expense and risk of the owner, which goods were imported by *William Wilson*, on the *2d September*, 1846, in the ship *Roscoe, Delano*, master, from *Liverpool:*

(B) 5. *One case*, 300 *pieces, cambric dimity*, £62 2 0.

I further certify, that the dutiable value of said goods, wares, and merchandise, according to the appraisement made by the United States appraisers for this port, is *sixty-two pounds two shillings sterling.*

DAVID THOMAS, *Register.*

[CIRCULAR—NO. 36—NEW SERIES.]

Instructions to Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *November 26th*, 1846.

For the government of the respective officers of the Customs, in carrying into effect the provisions of the annexed act of Congress, approved 30th July, 1846, entitled "An act reducing the duty on imports, and for other purposes," the following instructions and regulations are issued, and a strict compliance therewith enjoined.

In view of inquiries submitted, it becomes proper to state, that the beforementioned act goes into operation and effect on the *first* day of December next, and not the second, in conformity with a decision upon a similar question of construction by the Supreme Court of the United States.

The fourth section of the act provides that the expense of weighing, gauging, or measuring shall be paid by the owner, agent, or consignee of the goods under certain specified circumstances. Whenever, therefore, the invoice shall not contain any weight, quantity, or measure, as the case may be; and, likewise, when those quantities may

be stated in the invoice, but not so stated in good faith, but, on being properly tested, are found to fall short of the true amount to an unreasonable extent, after making due allowance for any difference between the mode of determining quantities under our laws by weight, gauge, or measure, and that of the country or place from whence the merchandise may be imported, and where good reason should exist for the belief that the quantity was incorrectly given in the invoice by design, and with intention to evade payment of the proper amount of duty, then in all such cases the expense of the services referred to must be defrayed by the owner, agent, or consignee.

If any quantity, weight, or measure be stated in the invoice or entry, it nevertheless becomes necessary, as required by the instructions of the Department, under the Warehouse act, issued on the 14th of August last, to weigh, gauge, or measure the article, to ascertain whether the quantity be correctly given in the invoice or entry. If the quantity thus ascertained is found to exceed that given in the invoice or entry, the aggregate cost or value must be made to correspond with such increase of the quantity, and the duties estimated and assessed accordingly. But in no case are the duties to be levied on an amount less than the invoice value.

Where the weight, gauge, or measure shall have been duly ascertained on any goods deposited in warehouse, and such goods be withdrawn, either for consumption or transportation to another port of entry, in less quantities than the entire importation, the expense of weighing, gauging, or measuring any such portions or quantities must be paid by the owner, importer, or agent, whenever it becomes necessary to perform either of those acts in order to ascertain the dutiable value of any such goods withdrawn from warehouse as aforesaid.

When articles of the description before mentioned are transported in pursuance of law to be re-warehoused at another port of entry, they need not be again weighed, gauged, or measured on going into warehouse at the transportation port, as the quantities specified in the certificate required by law to accompany the same may be deemed the true quantities, unless special and sufficient reasons should exist to render, in the judgment of the Collector, another ascertainment necessary.

The bounty to be allowed from and after the 1st day of December next, in pursuance of the 5th section of the act, on the exportation of pickled fish of the fisheries of the United States, *if cured with foreign salt*, will be at the rate of 2½ cents per bushel of 56 pounds on the salt used in curing said fish. To entitle the exporter to bounty, a strict compliance must be had with the requirements of the "Act laying a duty on imported salt, and granting a bounty on pickled fish exported, &c.," approved 29th July, 1813.

The following decision, heretofore made on points submitted under the sixth section of the act, it is deemed proper to incorporate with these instructions, viz: All goods which may arrive in port prior to the *first* of December next, but which may remain on board the vessel on that day, or the day following, will be subject to the rates of duty prescribed by the Tariff act of 30th August, 1842, unless entered and bonded for warehousing prior to the first of December. If the vessel should not arrive in time for the importer to complete the warehousing entry, and give bond before the first of December, due notice on his part that he desires to avail himself of the lower rate of duty prescribed by the Revenue act of 30th July, 1846, will be sufficient; the peculiar circumstances justifying a constructive warehousing in such cases: such notice to be given before the 1st of December.

Goods remaining in public store on the *second* day of December will be subjected to the rates of duty imposed by the act of 30th July, 1846, whether the rates under said act be higher or lower than the rates chargeable by law at the time of the arrival thereof; provided such goods were imported after the passage of the act of 30th July, 1846.

Importers, therefore, to avail themselves of the duty imposed by the act of 30th August, 1842, must pay the duty before the first day of December, if the goods are in the public stores.

The seventh section of the act allows goods, wares, and merchandise to remain in the public stores for the space of one year without payment of duty. The year will therefore commence on the day on which entry of the vessel in which the goods are imported is made at the custom-house. Where goods remain in warehouse beyond one year, as aforesaid, without payment of the appropriate duties and charges thereon, they must be appraised and sold in conformity with law and the instructions of the Department issued under the Warehousing act of the 14th of August last. No interest on the duties becomes chargeable in the case of any goods imported after the passage of the act of 30th July, 1846, if the duties are paid within the year prescribed by law. Goods imported since the passage of the Warehouse act of 6th August, 1846, and carried to public store as *unclaimed goods*, may be entered at any time before the expiration of one year from the date of importation, and be exempted from any charge of *interest* on the duties.

The additions authorized by the eighth section to be made by the owner, consignee, or agent, "in the entry to the cost or value given in the invoice," where goods have been actually purchased, as also the costs and charges referred to, must be added at the time of making entry of the goods, and cannot be done subsequently. This privilege is obviously intended to afford the party an opportunity to relieve himself from the additional duty imposed by this section, where the appraised value shall exceed, by ten per centum or more, the value "so declared on the entry;" consequently any such additions made as aforesaid are not obligatory upon, or to control the judgment of, the appraisers in estimating the value of the goods in question, who are, nevertheless, required to make appraisement of the same in conformity with the provisions of existing laws.

The principle upon which the appraisement is based is this: that the actual value of articles on ship-board at the last place of shipment to the United States, including all preceding expenses, duties, costs, charges, and transportation, is the foreign value upon which the duty is to be assessed. The costs and charges that are to be embraced in fixing the valuation over and above the value of the article at the place of growth, production, or manufacture, are,

1st. The transportation, shipment and transhipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water carriage, to the vessel in which shipment is made to the

United States. Included in these estimates is the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars, vessels, and demijohns.

2d. Commission at the usual rate, but in no case less than two and-a-half per cent., and where there is a distinct brokerage, that to be added.

3d. Export duties, including such duties at all places from the place of growth, production, or manufacture, to the last place of shipment to the United States.

4th. Cost of placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues and shipping charges, dock and wharf dues, and all charges to place the article on ship-board.

Discounts are never to be allowed in any case, except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount positively known to the appraiser.

The freight from the last place of shipment to the United States is not to be included in the valuation, and insurance is also excluded by law.

The eighth section provides, in certain cases, for an addition of "twenty per cent. ad valorem on such appraised value." This twenty per cent. is, as the law declares, an addition of a duty of twenty per cent. on the appraised value, and not a per centage upon the duty. Thus, if the duty upon such appraised value be twenty per cent. under the law, the addition of twenty per cent. would raise the duty to be assessed to forty per cent.; or, if thirty per cent., to fifty per cent., and so on—making in all cases an actual addition of twenty per cent. to the rate of duty.

Inasmuch as this section gives the importer the fullest opportunity of guarding against the imposition of this additional duty, by authorizing him in all cases, notwithstanding the invoice, to raise the value to the true market rate, including all costs and charges, differing in this respect from former provisions, it is not expected that the Department will be called upon to interpose to relieve any importer from the payment of this additional duty of twenty per cent.

This section further provides, "that under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding."

Notwithstanding the very comprehensive language of this proviso, it is still believed that Congress could not have intended to abolish all the allowances made under previous laws for deficiencies and for damages occurring during the voyage of importation. It is represented, however, to this Department, that in consequence of the misfortune occurring to importers from the happening of any damage to their goods during the voyage, appeals are made to the sympathy of public officers for relief, so far as practicable, from such loss, by very large allowances in assessing the amount of the damage. Now, whatever regret may be entertained for such losses, the Government does not guarantee or insure against them, and the law in this case, as in all others, must be strictly executed; and the utmost vigilance is enjoined so to carry into effect the law on this subject, as to assess the allowance in no case above the actual damage. This damage is to be ascertained by a reference to the value of the import in the foreign market from which it came, and not according to the home valuation, the duty being according to the foreign and not the home valuation. Auction or forced sales are not to be regarded as a fair criterion of the damage. An allowance of excessive damage is not only injurious to the Revenue, but it is seriously detrimental to all those who import and pay the full duty on the sound articles. Monthly returns of all allowances for damages will be made to this Department, together with the name of the officer by whom the allowance is made.

No re-appraisement is authorized by law in case of allowance for damage.

Except in case of perishable articles, no allowance of damage should be made beyond one-half the value of the article, without first submitting a full statement of the case to the Department for such directions as it may be proper to give in such cases. The words of the law, "during the voyage," mean after the vessel has started, and during the voyage from the last place of shipment to the United States, and before the vessel has arrived at its port of destination here. Where the article was damaged before the voyage commenced, and this damage proceeded from rust, decay, &c., or any pre-existing cause, that has subsequently increased the damage, no allowance is to be made, as it was not the policy or intent of the law to encourage the shipment of articles already damaged to the United States, but only to provide, in case of sound articles, for the unforeseen contingency of the damage received during the voyage of importation. Where the damage can be removed by any process, and the article thereby restored to a sound, or nearly a sound, state, the allowance should be confined to the expense of that process.

The damage must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any other port.

It is to be specially noted, that in pursuance of the provisions of the fifty-second section of the act of 2d March, 1799, no allowance for damage on the importation can be made, "unless proof to ascertain such damage shall be lodged in the custom-house of the port or place where such goods, wares, or merchandise have been landed, within *ten days* after the landing of such merchandise." Where damage of the nature referred to has been sustained, the fact is presumed generally to become known at the time of discharging the cargo from the vessel, when, with reference as well to the duty chargeable as the liability of underwriters, surveys are usually called for by importers to ascertain the true cause and extent of damage by examination of the condition of the vessel and cargo. By the exercise, therefore, at the time of unlading the cargo, of proper vigilance on the part of the importer, as well as by the officer of the Customs superintending the landing, it is conceived that the external appearance of the coverings of the goods, from the stains of sea water, or other cause, would in most cases indicate whether damage had occurred during the voyage. Where such indications are manifested, and the examination cannot conveniently be made on board the vessel, or on the wharf, the goods should be immediately conveyed to public store, and there placed apart from other goods, and due examination be promptly made; and, if found necessary, appraisement, to determine the damage, should take place forthwith.

It is deemed proper to call particular attention to the provisions contained in the second section of the Civil and

Diplomatic Appropriation act, approved 10th August, 1846, requiring that in "appraising all goods at any port of the United States heretofore subjected to *specific* duties, but on which ad valorem duties are imposed by the act of 30th July, 1846, entitled 'an act reducing the duty on imports and for other purposes,' reference shall be had to values and invoices of similar goods imported during the last fiscal year, under such general and uniform regulations for the prevention of fraud or undervaluation as shall be prescribed by the Secretary of the Treasury." One of the objects of the law in enjoining a reference to values and invoices of similar goods paying a specific duty, imported during the last fiscal year, is for the purpose of enabling the proper officers, in making the appraisement, to detect, by such comparison, any attempt to undervalue such goods in the invoice. Consequently, said officers are to exercise all reasonable and proper means to detect and counteract any such attempted impositions on the Revenue; and, whenever it may be deemed necessary, will, in virtue of the authority vested in them by the seventeenth section of the act of 30th August, 1842, call before them, and examine upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported; and to require the production, on oath or affirmation, of any letters, accounts, or invoices in his possession relating to the same.

In order that the comparisons referred to may be duly instituted, the invoices of all goods of the description mentioned on file in the custom-house should, for such purpose, be placed at the disposal of the appraisers, subject, however, at all times to the orders of the Collector.

Further instructions, under this section, will be given when the practical operation of the new Tariff act may furnish additional information as a guide to the Department.

The oath or affirmation, required by the ninth section, to be administered by the Collector of the port or district to the deputies of any Collector, Naval officer, or Surveyor, and to the clerks employed by any of said officers, or by any Appraiser, will be according to the following form, to wit:

"I, A. B., having been appointed (describe the office) within and for the port and district of ———, do solemnly, sincerely, and truly swear, (or affirm,) that I will diligently and faithfully perform the duties of the said office of (describe the office,) and will use my best endeavors to prevent and detect frauds upon the Revenue of the United States.

"I further swear, (or affirm,) that I will support the Constitution of the United States.

(Signed) A. B.

"Sworn (or affirmed) before me, this ——— day of ———, A. D. 184—. C. D., *Collector.*"

In the appraisement of any wines, liquors, fruits, sugars, cigars, oils, preserves, and such like articles, in warehouse, and which have been designated in pursuance of law by the Collector for appraisement, the Appraisers are at liberty to exercise a sound discretion in regard to the quantity or sample of the article to be withdrawn for examination from the cask, box, or vessel in which it may be contained. And the storekeeper will be required to deliver to the appraisers, upon their written order, such quantities or samples of the articles designated for appraisement as they may deem necessary for the purposes aforesaid. These samples, whenever practicable, are to be returned to the public store on completion of the examination and appraisement. For the information of the Appraisers, it is deemed proper to require, that in all cases where appraisements are ordered on entry of any goods, the Collector shall cause to be minuted in pencil, at the time, on the invoice opposite the articles, the schedule by letter in the tariff of 1846, under which, in the opinion of the Collector, the duty is to be levied.

Inasmuch as the act of 30th July, 1846, repeals all acts or parts of acts repugnant to its provisions, it is deemed proper to state, that the eleventh section, together with the succeeding sections of the act of 30th August, 1842, (with the exception of the twenty-fifth and twenty-ninth sections,) is still in operation, subject, however, to the modifications contained in the act of 11th February, 1846, the new Tariff act of 30th July, 1846, and the act establishing a warehousing system, &c., approved 6th of August, 1846, as adverted to and explained in these and previous instructions issued under the last mentioned act, bearing date the 14th of August and 30th of October last.

The following decisions on questions submitted to the Department, arising under the new Tariff act, are communicated for your information:

That *gums*, to be entitled to entry at a duty of ten per cent. ad valorem, must be of the description generally known in commerce by the designations given in schedule E. All other gums or resinous substances in their crude state, not so known or designated, and not otherwise specified, to be charged with a duty of *twenty* per cent. ad valorem, under the provisions of the *third* section of the act. The substances imported under the designations of gum benzoin, or benjamin, and *benzoates*, being specifically mentioned in schedule C, are liable to a duty of *thirty* per cent. ad valorem; and the substance termed by the importer *gum perdu*, ascertained on due examination to be an *opium*, is chargeable with the duty of *twenty* per cent. ad valorem, as provided in schedule E.

That, in order to the admission of *lastings, manufactures of mohair cloth, silk twist, or other manufacture of cloth*, at a duty of *five* per cent. ad valorem, under the provisions of schedule H, the Collector must be satisfied, from the return of the United States' Appraisers, the peculiar texture, figure, shape, or dimensions of the article, or other attending circumstances, that it is, as imported, suitable for the manufacture *exclusively* of shoes, boots, bootees, or buttons, as the case may be. Where a difference of opinion may arise, in regard to articles under this provision, between the Collector and Appraisers, the question, with samples of the goods, may be submitted for determination to this Department.

That sheathing copper and sheathing metal, to be entitled to free entry, as provided in schedule I, must be imported in sheets not less in length than *forty-eight* inches, or in width than *fourteen* inches; nor less in weight than *fourteen* nor more than *thirty-four* ounces per square foot.

That there being no provision in the act for the free admission of *philosophical apparatus*, or anatomical prepara-

tions, whether specially imported by order or for the use of societies or seminaries, or otherwise, articles of that description become liable, on importation, to a charge of duty according to the material of which they are composed.

That, in order to the free entry of goods, wares, and merchandise, the growth, produce, and manufacture of the United States, exported to a foreign country, and brought back to the United States, under the provisions of schedule I, it is necessary that their identity be shown as prescribed in sections forty-seven and forty-eight of the act of 2d March, 1799, "to regulate the collection of duties on imports and tonnage;" and further, that such goods, wares, and merchandise be in the *same condition* as when exported from the United States, having undergone no alteration by manufacture.

R. J. WALKER, *Secretary of the Treasury.*

AN ACT reducing the duty on imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty—that is to say:

On goods, wares, and merchandise mentioned in schedule A, a duty of *one hundred* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule B, a duty of *forty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule C, a duty of *thirty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule D, a duty of *twenty-five* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule E, a duty of *twenty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule F, a duty of *fifteen* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule G, a duty of *ten* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule H, a duty of *five* per centum ad valorem.

SEC. 2. *And be it further enacted*, That from and after the first day of December next, the goods, wares, and merchandise mentioned in schedule I shall be exempt from duty.

SEC. 3. *And be it further enacted*, That from and after the first day of December next, there shall be levied, collected, and paid on all goods, wares, and merchandise imported from foreign countries, and not specially provided for in this act, a duty of *twenty* per centum ad valorem.

SEC. 4. *And be it further enacted*, That in all cases in which the invoice or entry shall not contain the weight or quantity, or measure of goods, wares, or merchandise now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee.

SEC. 5. *And be it further enacted*, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty, upon the entry thereof, than if the same were imported respectively after that day.

SEC. 7. *And be it further enacted*, That the twelfth section of the act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved August thirty, eighteen hundred and forty-two, shall be, and the same is hereby, so far modified, that all goods imported from this side the Cape of Good Hope or Cape Horn may remain in the public stores for the space of one year, instead of the term of sixty days prescribed in the said section; and that all goods imported from beyond the Cape of Good Hope or Cape Horn may remain in the public stores one year, instead of the term of ninety days prescribed in the said section.

SEC. 8. *And be it further enacted*, That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, on entry of the same, to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector within whose district the same may be imported or entered to cause the dutiable value of such imports to be appraised, estimated, and ascertained in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed by ten per centum or more the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid a duty of *twenty* per centum ad valorem on such appraised value: *Provided, nevertheless*, That under no circumstances shall the duty be assessed upon an amount less than the invoice value; any law of Congress to the contrary notwithstanding.

SEC. 9. *And be it further enacted*, That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

SEC. 10 *And be it further enacted*, That no officer or other person connected with the Navy of the United States shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise liable to the payment of any duty.

SEC. 11. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed.

SCHEDULE A.—(*One hundred per centum ad valorem.*)

Brandy and other spirits distilled from grain or other materials.

Cordials, absynthe, arrack, curaçoa, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character.

SCHEDULE B.—(*Forty per centum ad valorem.*)

Alabaster and spar ornaments.
Almonds.
Anchovies, sardines, and all other fish preserved in oil.
Camphor, refined.
Cassia.
Cloves.
Composition tops for tables or other articles of furniture.
Comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses.
Currants.
Dates.
Figs.
Ginger root, dried or green.
Glass, cut.
Mace.
Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood.
Nutmegs.
Pimento.
Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans or otherwise.
Prunes.
Raisins.
Scagliogla tops for tables or other articles of furniture.
Segars, snuff, paper segars, and all other manufactures of tobacco.

Wines—Burgundy, Champaigne, Claret, Madeira, Port, Sherry, and all other wines and imitations of wines.

SCHEDULE C.—(*Thirty per centum ad valorem.*)

Ale, beer, and porter, in casks or bottles.
Argentine, Alabatta, or German silver, manufactured or unmanufactured.
Articles embroidered with gold, silver, or other metal.
Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand.
Asses' skins.
Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes.
Baskets and all other articles composed of grass, osier, palm-leaf, straw, whalebone, or willow, not otherwise provided for.
Bay rum.
Beads, of amber, composition, or wax, and all other beads.
Benzoates.
Bologna sausages.
Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part.
Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for.
Brooms and brushes of all kinds.
Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal.
Canes and sticks for walking, finished or unfinished.
Capers, pickles, and sauces of all kinds, not otherwise provided for.
Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material.
Cape, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for.
Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed.
Carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, Ingrain, Saxony, Turkey, Venitian, Wilton, or any other similar fabric.
Carriages and parts of carriages.
Cayenne pepper.
Cheese.
Cinnamon.
Clocks and parts of clocks.
Clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer.
Coach and harness furniture of all kinds.
Coal.
Coke and culm of coal.
Combs of all kinds.
Compositions of glass or paste, when set.
Confectionary of all kinds, not otherwise provided for.
Coral, cut or manufactured.
Corks.
Cotton cords, gimps, and galloons.
Court-plaster.
Crayons of all kinds.
Cutlery of all kinds.
Diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal.
Dolls, and toys of all kinds.
Earthen, China, and stone ware, and all other wares, composed of earthy and mineral substances, not otherwise provided for.
Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal.
Fans and fire-screens of every description, of whatever material composed.
Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed.
Fire-crackers.
Flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets.
Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished.
Furniture, cabinet and household.
Ginger, ground.
Glass, colored, stained, or painted.
Glass crystals for watches.
Glasses or pebbles for spectacles.
Glass tumblers, plain, moulded, or pressed, not cut or painted.
Paintings on glass.
Porcelain glass.
Grapes.
Gum Benzoin or Benjamin.
Hair pencils.
Hat bodies of cotton.
Hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for.
Hemp, unmanufactured.
Honey.
Human hair, cleansed or prepared for use.
Ink and ink powder.
Iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for.
Castings of iron.
Old or scrap iron.
Vessels of cast iron.
Japanned ware of all kinds, not otherwise provided for.
Jewelry, real or imitation.
Jet and manufactures of jet, and imitations thereof.
Lead pencils.
Maccaroni, vermicelli, gelatine, jellies, and all similar preparations.
Manufactures of the bark of the cork tree, except corks.
Manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory.
Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals, or any other metal, shall be the component material of chief value.
Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle or other process.
Manufactures, articles, vessels, and wares, of glass, or of which glass shall be a component material, not otherwise provided for.
Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for.
Manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough.
Manufactures of paper, or of which paper is a component material, not otherwise provided for.
Manufactures, articles, and wares of papier mache.
Manufactures of wood, or of which wood is a component part, not otherwise provided for.
Manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for.
Medicinal preparations, not otherwise provided for.
Metallic pens.
Mineral waters.
Molasses.
Muskets, rifles, and other fire-arms.
Nuts, not otherwise provided for.
Ochres and ochrey earths, used in the composition of painters' colors, whether dry or ground in oil.
Oil cloth of every description, of whatever material composed.
Oils, volatile, essential, or expressed, and not otherwise provided for.
Olive oil in casks, other than salad oil.
Olive salad oil, and all other olive oil not otherwise provided for.
Olives.
Paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for.
Paper boxes, and all other fancy boxes.
Paper envelopes.
Parasols and sunshades.
Parchment.
Pepper.
Plated and gilt ware of all kinds.
Playing cards.
Plums.
Potatoes.
Red chalk pencils.
Saddlery of all kinds, not otherwise provided for.
Salmon, preserved.
Scaling wax.
Sewing silks, in the gum or purified.
Shoes composed wholly of India rubber.
Side-arms of every description.
Silk twist, and twist composed of silk and mohair.
Silver plated metal, in sheets or other form.
Soap—Castile, perfumed, Windsor, and all other kinds.

Sugar of all kinds.
Sirup of sugar.
Tobacco, unmanufactured.
Twines and packthread, of whatever material composed.
Umbrellas.
Vellum.
Vinegar.
Wafers.
Water colors.
Wood unmanufactured, not otherwise provided for, and fire wood.
Wool, unmanufactured.

SCHEDULE D.—(*Twenty-five per centum ad valorem.*)

Borax or tinctal.
Burgundy pitch.
Buttons and button moulds, of all kinds.
Baizes, bockings, flannels, and floor cloths, of whatever material composed, not otherwise provided for.
Cables and cordage, tarred or untarred.
Calomel, and all other mercurial preparations.
Camphor, crude.
Cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids.
Floss silks, feather beds, feathers for beds, and downs of all kinds.
Grass cloth.
Hair cloth, hair seating, and all other manufactures of hair, not otherwise provided for.
Jute, sisal grass, coir, and other vegetable substances, unmanufactured, not otherwise provided for.
Manufactures composed wholly of cotton, not otherwise provided for.
Manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for.
Manufactures of silk, or of which silk shall be a component material, not otherwise provided for.
Manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for.
Matting—China, and other floor matting and mats, made of flags, jute, or grass.
Roofing slates, and slates other than roofing slates.
Woollen and worsted yarn.

SCHEDULE E.—(*Twenty per centum ad valorem.*)

Acids—acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for.
Aloes.
Alum.
Amber.
Ambergris.
Angora, Thibet, and other goat's hair or mohair, unmanufactured.
Anniseed.
Animal carbon.
Antimony, crude and regulus of.
Arrow-root.
Articles, not in a crude state, used in dyeing or tanning, not otherwise provided for.
Assafœtida.
Bacon.
Bananas.
Barley.
Beef.
Beeswax.
Berries, vegetables, flowers, and barks, not otherwise provided for.
Bismuth.
Bitter apples.
Blankets of all kinds.
Blank books, bound or unbound.
Blue or roman vitriol, or sulphate of copper.
Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves.
Boucho leaves.
Breccia.
Bronze liquor.
Bronze powder.
Butter.
Cadmium.
Calamine.
Cantharides.
Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children.
Cassia buds.
Castor oil.
Castorum.
Cedar wood, ebony, granadilla, mahogany, rosewood, and satin wood, unmanufactured.
Chocolate.
Chromate of lead.
Chromate, bichromate, hydriodate, and prussiate of potash.
Cobalt.
Cocoanuts.
Coculus indicus.
Copperas or green vitriol, or sulphate of iron.
Copper rods, bolts, nails, and spikes.
Copper bottoms.
Copper in sheets or plates, called brazier's copper, and other sheets of copper not otherwise provided for.
Cream of tartar.
Cubebs.
Dried pulp.
Emery.
Ether.
Extract of indigo.
Extracts, and decoctions of logwood and other dye woods, not otherwise provided for.
Extract of madder.
Felspar.
Fig blue.
Fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for.
Fish glue or isinglass.
Fish skins.
Flaxseed.
Flour of sulphur.
Frankfort black.
French chalk.
Fruit, green or ripe, not otherwise provided for.
Fulminates, or fulminating powders.
Furs, dressed on the skin.
Gamboge.
Glue.
Green turtle.
Gunny cloth.
Gunpowder.
Hair, curled, moss, sea-weed, and all other vegetable substances used for beds or mattresses.
Hams.
Hats of wool.
Hat bodies, made of wool, or of which wool shall be a component material of chief value.
Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value.
Hempseed or linseed, and rapeseed oil, and all other oils used in painting.
Indian corn and corn meal.
Ipecacuanha.
Iridium.
Iris or orris root.
Iron liquor.
Ivory or bone black.
Jalap.
Juniper berries.
Lac spirits.
Lac sulphur.
Lampblack.
Lard.
Leather, tanned, bend, or sole.
Leather, upper, of all kinds.
Lead, in pigs, bars, or sheets.
Leaden pipes.
Leaden shot.
Leeches.
Linens of all kinds.
Liquorice paste, juice, or root.
Litharge.
Malt.
Manganese.
Manna.
Manufactures of flax, not otherwise provided for.
Manufactures of hemp, not otherwise provided for.

Marble, in the rough, slab, or block, unmanufactured.
Marine coral, unmanufactured.
Medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for.
Metals, Dutch and bronze, in leaf.
Metals, unmanufactured, not otherwise provided for.
Mineral and bituminous substances, in a crude state, not otherwise provided for.
Musical instruments of all kinds, and strings for musical instruments, of whipgut or catgut, and all other strings of the same material.
Needles, of all kinds, for sewing, darning, or knitting.
Nitrate of lead.
Oats and oatmeal.
Oils—neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries.
Opium.
Oranges, lemons, and limes.
Orange and lemon peel.
Osier or willow, prepared for basket maker's use.
Patent mordant.
Paints, dry or ground in oil, not otherwise provided for.
Paper hangings, and paper for screens or fireboards.
Paving stones.
Paving and roofing tiles and bricks.
Pearl or hulled barley.
Periodicals, and other works, in the course of printing and republication in the United States.
Pineapples.
Pitch.
Plantains.
Plaster of Paris, when ground.
Plumbago.
Pork.
Potassium.
Prussian blue.
Pumpkins.
Putty.
Quicksilver.
Quills.
Red chalk.
Rhubarb.
Rice, or paddy.
Roll brimstone.
Roman cement.
Rye and rye flour.
Saddlery, common, tinned, or japanned.
Saffron and saffron cake.
Sago.
Sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for.
Salts—epsom, glauber, rochelle, and all other salts and preparations of salts not otherwise provided for.
Sarsaparilla.
Seppia.
Shaddocks.
Sheathing paper.
Skins, tanned and dressed, of all kinds.
Skins of all kinds, not otherwise provided for.
Slate pencils.
Smalts.
Spermaceti candles and tapers.
Spirits of turpentine.
Sponges.
Spunk.
Squills.
Starch.
Stearine candles and tapers.
Steel not otherwise provided for.
Stereotype plates.
Still bottoms.
Sulphate of barytes, crude or refined.
Sulphate of quinine.
Tallow candles.
Tapioca.
Tar.
Thread laces and insertings.
Type metal.
Types, new or old.
Vanilla beans.
Verdigris.
Velvet, in the piece, composed wholly of cotton.
Velvet, in the piece, composed of cotton and silk, but of which cotton is the component material of chief value.
Vermillion.
Wax candles and tapers.
Whalebone. the produce of foreign fisheries.
Wheat and wheat flour.
White and red lead.
Whiting, or Paris white.
White vitriol, or sulphate of zinc.
Window glass, broad, crown, or cylinder.
Woollen listings.
Yams.

SCHEDULE F.—(*Fifteen per centum ad valorem.*)

Arsenic.
Bark, Peruvian.
Bark, Quilla.
Brazil paste.
Brimstone, crude, in bulk.
Codilla, or tow of hemp or flax.
Cork-tree bark, unmanufactured.
Diamonds, glaziers', set or not set.
Dragon's blood.
Flax, unmanufactured.
Gold and silver leaf.
Mineral kermes.
Silk, raw, not more advanced in manufacture than singles, tram and thrown, or organzine.
Steel in bars, cast, shear, or German.
Terne tin plates.
Tin foil.
Tin in plates or sheets.
Tin plates, galvanized, not otherwise provided for.
Zinc, spelter, or teutenegue, in sheets.

SCHEDULE G.—(*Ten per centum ad valorem.*)

Ammonia.
Annatto, Rancon or Orleans.
Barilla.
Bleaching powders, or chloride of lime.
Books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for.
Building stones.
Burr stones, wrought or unwrought.
Cameos and mosaics, and imitations thereof, not set.
Chronometers, box or ships', and parts thereof.
Cochineal.
Cocoa.
Cocoa shells.
Compositions of glass or paste, not set.
Cudbear.
Diamonds, gems, pearls, rubies, and other precious stones, and imitation thereof, when not set.
Engravings or plates, bound or unbound.
Hempseed, linseed, and rapeseed.
Fuller's earth.
Furs, hatters', dressed or undressed, not on the skin.
Furs, undressed, when on the skin.
Goldbeaters' skins.
Gum Arabic and gum Senegal.
Gum tragacanth.
Gum, Barbary.
Gum, East India.
Gum, Jedda.
Gum, substitute, or burnt starch.
Hair of all kinds, uncleaned and unmanufactured.
India rubber, in bottles, slabs, or sheets, unmanufactured.
Indigo.
Kelp.
Lemon and lime juice.
Lime.
Maps and charts.
Music and music paper, with lines, bound or unbound.
Natron.
Nux vomica.
Oils, palm and cocoanut.
Orpiment.
Palm leaf, unmanufactured.
Polishing stones.
Pumice and pumice stones.
Ratans and reeds, unmanufactured.

Rotten stone.
Sal ammonia.
Saltpetre, (or nitrate of soda, or potash,) refined or partially refined.
Soda ash.
Sulphuric acid, or oil of vitriol.
Tallow, marrow, and all other grease and soap stocks and soap stuffs, not otherwise provided for.
Terra japonica, or catechu.
Watches and parts of watches.
Watch materials of all kinds, not otherwise provided for.
Woad or pastel.

SCHEDULE H.—(*Five per centum ad valorem.*)

Alcronoque.
Argol, or crude tarter.
Bells, when old, or bell metal, fit only to be remanufactured.
Berries, nuts, and vegetables, used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture.
Brass in pigs or bars.
Brass, when old, and fit only to be remanufactured.
Brazil wood, and all other dye wood, in sticks.
Bristles.
Chalk, not otherwise provided for.
Clay, unwrought.
Copper in pigs or bars.
Copper, when old, and fit only to be remanufactured.
Flints.
Grindstones, wrought or unwrought.
Horns, horn-tips, bones, bone-tips, and teeth, unmanufactured.
Ivory, unmanufactured.
Ivory nuts, or vegetable ivory.
Kermes.
Lac dye.
Lastings, suitable for shoes, boots, bootees, or buttons exclusively.
Madder, ground.
Madder root.
Manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, boots, bootees, or buttons exclusively.
Nickel.
Nut-galls.
Pearl, mother of.
Pewter, when old, and fit only to be remanufactured.
Rags, of whatever material.
Raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for.
Safflower.
Saltpetre or nitrate of soda, or potash, when crude.
Seedlac.
Shellac.
Sumac.
Tin in pigs, bars, or blocks.
Tortoise, and other shells, unmanufactured.
Tumeric.
Waste, or shoddy.
Weld.
Zinc, spelter, or teutenegue, unmanufactured, not otherwise provided for.

SCHEDULE I.—(*Exempt from duty.*)

Animals imported for breed.
Bullion, gold and silver.
Cabinets of coins, medals, and other collections of antiquities.
Coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges.
Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner.
Coins, gold, silver, and copper.
Copper ore.
Copper, when imported for the United States mint.
Cotton.
Felt, adhesive, for sheathing vessels.
Garden seeds, and all other seeds, not otherwise provided for.
Goods, wares, and merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with.
Guano.
Household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any person or persons, or for sale.
Junk, old.
Models of inventions and other improvements in the arts: *Provided*, That no article or articles shall be deemed a model or improvement which can be fitted for use.
Oakum.
Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries.
Paintings and statuary, the production of American artists residing abroad, and all other paintings and statuary: *Provided*, The same be imported in good faith as objects of taste, and not of merchandise.
Personal and household effects (not merchandise) of citizens of the United States dying abroad.
Plaster of Paris, unground.
Platina, unmanufactured.
Sheathing copper; but no copper to be considered such, and admitted free, except in sheets of forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot.
Sheathing metal.
Specimens of natural history, mineralogy, or botany.
Trees, shrubs, bulbs, plants, and roots, not otherwise provided for.
Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

APPROVED, *July* 30, 1846.

[CIRCULAR—NO. 37—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *November 28th*, 1846.

The attention of Collectors and Appraisers is called to the 18th section of the act of 30th August, 1842, which is in full force, and is as follows: "*And be it further enacted*, that the several Collectors be, and they are hereby authorized, under such regulations as may be prescribed by the Secretary of the Treasury, whenever they shall deem it necessary to protect and secure the Revenue of the United States against frauds or undervaluation, and the same is practicable, to take the amount of duties chargeable on any article bearing an ad valorem rate of duty in the article itself, according to the proportion or rate per centum of the duty on said article; and such goods so taken, the Collector shall cause to be sold at public auction, within twenty days from the time of taking the same, in the manner prescribed in this act, and place the proceeds arising from such sale in the Treasury of the United States. *Provided*, that the Collector or Appraiser shall not be allowed any fees or commissions for taking and disposing of said goods, and paying the proceeds thereof into the Treasury, other than are now allowed by law."

It being the determination of this Department to exercise its whole power under the law to guard the Revenue of the Government against fraud and undervaluation in invoices and entries, and to maintain the business of import-

ing in the hands of the honest merchant and fair trader, the utmost vigilance is enjoined in carrying into effect the following instructions:

Where it is practicable, and there is good reason to believe that there is fraud or undervaluation in the invoice or entry, the goods imported will be taken to the amount of duties chargeable thereon according to the proportion or rate per centum of the duty on such goods under all the various schedules of the act of 30th July, 1846, including in the duty the various costs and charges authorized by law. When the amount of duty is taken in the goods, they will be sold at public auction by the Collector, in the manner prescribed by said eighteenth section, on a notice not less than fifteen nor exceeding twenty days, and the proceeds arising from such sale will be placed in the Treasury of the United States.

When the goods are of a perishable nature the Collector will, at his discretion, fix any time after notice, not exceeding twenty days, for the sale.

This instruction is not designed to prevent the seizure and condemnation of goods or exaction of penalties in cases authorized by law, nor to supersede the assessment of the additional duty of twenty per cent. in cases of undervaluation under the 8th section of the act of 30th July, 1846, the remedies being cumulative and applicable, separately, in proper cases, but not together in any one case.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 38—NEW SERIES.]

To Collecting, Receiving, and Disbursing officers of the United States.

TREASURY DEPARTMENT, *December 3d*, 1846.

SIR: Your attention is called to the 18th and 19th sections of the act of the 6th of August last, establishing the Constitutional Treasury, and the utmost vigilance is enjoined in carrying these provisions of the law into full effect.

R. J. WALKER, *Secretary of the Treasury.*

To ———.

[CIRCULAR—NO. 39—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *December 8th*, 1846.

On the 30th June last the following circular [see No. 25, ante,] was issued by this Department, with the sanction of the President of the United States, in regard to Matamoras, and with the same sanction is now extended to Tampico, so long as it is in the actual possession of the forces of the United States.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 40—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *December 16th*, 1846.

I have to call your especial attention to the annexed circular instructions, heretofore issued, regulating the trade with Matamoras, Tampico, and any other port or place upon the Mexican side of the Rio Grande which may, during the war, pass into the actual possession of the forces of the United States, they being still in full force, and to which it is found expedient to add the following explanations and regulations, with the view of affording every facility consistent with law to persons participating in said trade.

It is to be observed, that the trade is confined exclusively to American vessels coming from foreign ports, or departing from our own ports with cargoes composed either of foreign goods, on which the duties shall have been paid, or of articles of the growth, production, or manufacture of the United States.

American vessels and their cargoes, departing from any friendly foreign port, and destined for either of the Mexican ports before referred to, must first enter at some port of entry in the United States and pay duty on their cargoes, and may thence take a clearance and proceed to either of the ports before stated, and land their cargoes thereat without payment of further duty or charges. Before granting a clearance in these cases, a manifest must be prepared in duplicate, and sworn to by the master of the vessel, containing an exact description of the kind, quantity, quality, and value of the respective articles composing the cargo, and be submitted to the Collector of the port. The Collector will certify on one of the duplicate manifests the fact of the duties having been duly paid on all the dutiable foreign imports described therein, and will deliver the same to the master of the vessel, retaining the other manifest amongst the archives of his office.

All acts rendered necessary in pursuance of law to determine the quantity, character, and value of imports, with a view to the assessment of the correct duty, must be complied with at the port of original entry in the United States. The landing being effected, and the duties secured, the goods may be either reladen on board the same vessel, or placed on board another American vessel for transportation to either of the before mentioned places in the manner herein indicated. It is desired, and enjoined upon the respective officers of the Customs, that every proper facility for the speedy despatch of vessels and cargoes entering at their ports, and destined as before stated, may be afforded.

It is to be distinctly understood that no vessel will be allowed to proceed with a cargo, taken in at a foreign port, to either of the places before alluded to, without first entering and paying duty at some port of entry in the United States.

Foreign goods warehoused in the United States cannot be withdrawn therefrom for exportation to the places mentioned without payment of the import duty, nor can the duty paid on any foreign imports be returned as drawback on their exportation to either of the places before referred to.

It is deemed proper to add, that these instructions are not intended to interfere with any orders issued by the *proper military authority*, to exclude at the places indicated such articles, including spirituous liquors, or contraband of war, the introduction of which may be considered injurious to our military operations in Mexico.

These instructions being issued with the sanction of the President of the United States, it is expected that they will be conformed to by all officers of the United States in every branch of the Government.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 41—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *February 17th*, 1847.

As the 14th section of the Tariff act of the 30th August, 1842, which section is still in force, enacts, that upon foreign sugar refined in the United States there shall be allowed, when exported, a drawback equal in amount to the duty that was paid on the foreign sugar from which the refined was manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, it becomes necessary, in consideration of the new rates of duty imposed on foreign sugars under the Tariff act of 30th July, 1846, to ascertain and determine the rate of drawback to be allowed on refined sugar manufactured from sugar imported under the provisions of said act.

I have therefore duly considered the matter, in connexion with the laws on the subject, and do hereby determine, that upon foreign sugar refined in the United States, imported under the present Tariff, there shall be allowed, if exported within three years next succeeding the date of importation, *two cents and one-sixth of a cent* (2 1-6) per pound drawback, subject to the deduction of two and one-half per cent., prescribed by the 15th section of the Tariff act of 30th August, 1842: provided, always, that the exporter of such refined sugar shall, by his own affidavit, and by other evidence, prove to the satisfaction of the Collector receiving the export entry of said refined sugar for the benefit of the drawback, that the foreign sugar from which the same shall have been manufactured was imported under the present Tariff within three years next preceding the day on which the exportation of said refined sugar will be completed.

It is deemed proper on this occasion to inform you, that under the limitation prescribed in the 14th section of the act of 30th August, 1842, all drawback on exportation of "spirits distilled from foreign molasses" ceased on the first day of January last.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 42—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *February 19th*, 1847.

In view of the large exportations now taking place of grain and other staple productions of our country, giving rise to questions respecting the dutiable character, and the right to drawback, in reference to certain mentioned articles, under special circumstances, the Department deems it expedient to determine and regulate these subjects by general instructions.

The questions alluded to have reference to bags used for carrying out of the country grain and other productions, and are as follows:

1st. *Can bags made up in this country of Gunny cloth, or other foreign materials, on which materials import duty has been paid, be exported in that condition, or when filled with grain or other productions, and become entitled to a drawback of the duty paid on the foreign materials of which they may be composed?*

It is decided that the right to drawback does not accrue in these cases, they not coming within the provisions of the 75th section of the act of 2nd March, 1799, the merchandise exported being in a different state from that in which it was imported, having been changed to another article, distinct in character and condition.

2nd. *Are ready-made-up bags, imported from abroad, which have been duly entered and paid duty, when shipped with grain or other produce in them, with the intention manifested at the time of being again brought back and landed in the United States, and used for the same purposes, entitled to drawback on exportation?*

This question is answered in the negative, the exportation being made with the avowed intention at the time of re-introducing the bags into the United States, in violation of the provisions of law regulating the exportation of merchandise for benefit of drawback.

3d. *May bags made up abroad be imported to be used for the purposes stated in the foregoing inquiry, without being subjected to import duty?*

It is to be remarked, that bags imported and entered for consumption in the country must necessarily pay duty; but, if designed to be used in the manner before stated, they may, in pursuance of the provisions of the Warehousing act, be entered and deposited in warehouse, and there remain until the vessel in which it is proposed to ship them is ready to take in her cargo, when permits may be granted to take the same from warehouse to the vessel, and be filled on board with grain or other produce, under the inspection of an officer of the Customs, without being subject to import duty: provided, they shall not, in any case, have remained in warehouse "beyond one year."

4th. *May bags made up in the United States from foreign materials, and exported therefrom, and again brought back to the country, be treated as of American manufacture or production, and admitted free of duty, under schedule I, of the present Tariff act?*

Bags of this description are entitled on importation to admission free of duty, on due compliance with the requirements of the 47th and 48th sections of the act of 2d March, 1799; and, in order to aid in the identification of such bags, on importation as being a manufacture of the United States, which fact must be established to the satisfaction of the Collector at the time of exportation, they should, on shipment, be duly inspected and properly marked by an officer of the Customs.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 43—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *March 17th*, 1847.

The particular attention of the officers of the Customs is called to the provisions of an act entitled "an act to regulate the carriage of passengers in merchant vessels," approved 22d February, 1847; and, also, to the act to amend the aforesaid act, approved 2d March, 1847, both of which acts are hereunto annexed.*

It will be perceived that, by the amendatory act of the 2d instant, the regulations prescribed in the law of the 22d February last take effect and go into operation from and after the 31st day of May next, in regard to all vessels arriving from ports on this side of the Capes of Good Hope and Horn, and in regard to vessels arriving from places beyond said capes, on and after the 30th day of October next ensuing. The 2d section of this act also repeals so much of the act of February last "as authorizes shippers to estimate two children, of eight years of age and under, as one passenger in the assignment of room" in the vessel.

It is not conceived that the provisions of the aforesaid acts repeal or conflict with those of the act "regulating passenger ships and vessels," approved 2d March, 1819. Hence the limitation of the number of passengers to *two* for every five tons of the vessel according to Custom-house measurement; also the regulations in regard to the requisite supply of water, provisions, &c., and the penalties prescribed are still in full operation.

It is strictly enjoined upon the officers of the Customs to have all vessels about to depart for foreign ports, or arriving therefrom with passengers, carefully examined, to see that the number of passengers does not exceed the limit fixed by law, and that the space prescribed in the first section of the act of 22d February last, for the accommodation of each passenger, has been allotted; and also to ascertain that due compliance is had with the provisions of the third section regulating the construction and dimensions of the *berths*. The number of tiers of berths is limited by the act to *two*, with an interval between the floor and the deck or platform of at least six inches. Each birth is required to be "at least six feet in length, and at least eighteen inches in width for each passenger." A separate berth of these dimensions must be provided for each passenger, and it cannot be permitted to increase said dimensions with a view to accommodate more than one person, as the law clearly contemplates each berth to be assigned to a single passenger. Besides, it is to be distinctly understood, that the berths are not to interfere or encroach upon the space allotted by the first section of the act to each passenger, which is to be of the prescribed number of *clear* superficial feet of deck, according to the circumstances mentioned in the law.

Children of eight years of age and under are each to be considered and computed a single passenger.

The penalties imposed by the 1st, 2d, and 3d sections of the act must be rigidly enforced in all cases of a violation of the same.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 44—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *March 24th*, 1847.

The attention of the Department having been specially called to the subject of allowances for *deficiency*, *damage*, *leakage*, and *breakage* under existing laws, and particularly in reference to the provisions of the 58th and 59th sections of the act of 2d March, 1799, it is decided, that in all cases where allowances are claimed under said sections, or either of them, the Appraisers or other proper officers shall first ascertain whether any deficiency, damage, leakage, or breakage has occurred during the voyage of importation, by stress of weather or other accident at sea; and if so, and the actual leakage, deficiency, or breakage cannot be otherwise ascertained, then to make the allowance, as the case may be, for draught, tare, leakage, or breakage, to the extent authorized by said sections; but if said damage, deficiency, leakage, or breakage, so occurring as before mentioned, shall be found by said Appraisers or other officers to be less than the amount authorized by said sections, then the allowance shall only be for the actual damage, deficiency, leakage, or breakage; and if the amount be ascertained to be actually greater than the amount allowed in said sections, the actual damage, deficiency, leakage, or breakage shall still be allowed, subject to the limitations and restrictions imposed by former circulars.

It must be remembered that draught can be allowed only on articles imported in bulk, and tare on articles imported in casks, barrels, bags, boxes, or other packages, and leakage or breakage in the case of liquors; but when there is an allowance for tare, draught, leakage, or breakage, it must be confined to a separate allowance for one of them, and cannot be extended to two or more.

* Those acts are here omitted, see the Pamphlet edition of the laws.

Under the 58th section, the allowances for draught or tare are only permitted on "*articles subject to duty by* WEIGHT;" and under the 59th section the allowance for leakage and breakage is confined to liquors "*subject to duty by the* GALLON;" and there being no duties imposed by the act approved 30th July, 1846, either by weight or gallon, it is an extremely liberal construction to allow in any case any operation whatever to those sections, even to the limited extent permitted by these instructions.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 45—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *April 8th*, 1847.

Numerous communications have been received at this Department from importers of wines and distilled spirits, requesting that the practice which has heretofore existed in some of the ports, of storing such imports in the cellars or stores of the importer, under the joint locks of the importer and Surveyor of the port, may be continued.

After a careful examination of existing laws, it has been decided, that when that portion of the *third* section of the act of 2d March, 1833, which required the payment of all duties in cash from and after the 30th June, 1842, came into operation, it became the duty of the Collectors to designate the stores in which wines and distilled spirits might be deposited, either to secure the duties, or to retain the right of drawback; and that, consequently, so much of the first section of the act of 20th April, 1818, as gave any joint custody to the importer was null and void.

The Warehousing act, in a measure, revives the provisions of the first section of the act of 1818, by authorizing a credit upon the duties chargeable on wines and distilled spirits, as well as upon all other goods; but requires that such goods "shall be taken possession of by the Collector, and deposited in the public stores, or in other stores to be agreed on by the Collector or other chief Revenue officer of the port and the owner, importer, or consignee, the said stores to be secured in the manner provided for by the first section of the act of 20th April, 1818." By the fifth section of the Warehousing act, the Secretary of the Treasury is authorized to make, from time to time, such regulations, not inconsistent with the laws of the United States, as might be necessary to give full effect to the provisions of the act.

By the act of 17th June, 1844, the employment of additional Inspectors of the Customs, in any of the ports, was prohibited; since the passage of the law last referred to the commerce of the country has greatly increased, and the importations far exceed those of that year or the year previous, and the duties of the Inspectors have been proportionately augmented. In some of the ports the number of Inspectors employed are barely adequate for the prompt discharge of those duties which involve the safety of the Revenue. All these applications must be granted or refused, and if all the applications for the use of private stores were granted, the number of officers that must necessarily be withdrawn from other duties to act as storekeepers, would render it impossible to transact the public business.

Whilst the Department would cheerfully acquiesce in any reasonable request, not inconsistent with the laws of the United States, that may be made by importers, yet the public interest demands that it should reiterate the instructions heretofore given—that all goods, whether stored under the Warehousing act, or under former laws, *shall be stored in public stores, hired by the Collector, or on account of the Government.*

The attention of the Department has also been called to the fact that the certificates issued under the provisions of the forty-first section of the act of 1799, to accompany casks, vessels, or cases of distilled spirits, are seldom, if ever, returned by the importer or purchaser, after such cask, vessel, or case has been emptied of its contents; and that the marks placed upon such cask, vessel, or case, in conformity with the thirty-ninth section of the same act, are seldom, if ever, defaced or obliterated in the presence of an officer of the Customs, as is required by the forty-fourth section of that act. Under these circumstances it is deemed advisable to instruct the Surveyors not to grant any certificate to accompany any cask, vessel, or case, containing distilled spirits, until such cask, vessel, or case has been actually delivered to the importer, unless due entry thereof has been made to transport the same coastwise, under the provisions of the fifth section of the act of 3d March, 1819, from the public stores in one port to those in another port, with benefit of drawback on exportation from the second port; in which latter case the certificates should be retained by the Surveyor of the second port until such imports are delivered to the owner, consignee, or agent, or until the same be exported; and, in case of the exportation thereof, the certificates should be returned by the Surveyor at the port of exportation to the Surveyor at the port of importation.

As the certificates in question are only required to accompany such imports, "wherever the same may be sent within the limits of the United States," no such certificates should be issued while such imports are deposited in the public stores to retain the right of drawback.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 46—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *April 12th*, 1847.

It is deemed expedient for the security of the Revenue against frauds or evasions of the law, to direct your special attention to the following clauses of schedule I, of the Tariff act of 30th July, 1846, providing for the exemption of certain imports from duty.

1*st*. "Household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale."

2*nd*. "Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States: *Provided*, that this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale."

3*d*. "Personal and household effects [not merchandise] of citizens of the United States dying abroad."

The exemption from duty contemplated by law in the *first* clause above quoted, must be confined to such articles as are generally used in housekeeping, and which had actually been in use by the individual or family while residing abroad, it being satisfactorily shown that they are brought into the United States with the *bona fide* intention of being used by such person or family, and are not intended for sale or barter, or for any other person, directly or indirectly. To be considered "old," as required by the law, it is necessary that, in the judgment of the proper officer of the Customs, on due examination, it must satisfactorily appear that such articles have been in use at least one year prior to the importation.

The exemption from duty of wearing apparel and other personal effects, provided in the *second* clause quoted, must be confined to such articles only as are generally used on or about the person, and not considered by the proper officer of the Customs *merchandise;* the articles admitted under this clause to be limited to an extent not exceeding in number, quantity, or value, what is usual for a traveller or other person to wear, keep, or carry with him for actual use; and, if wearing apparel, to such as it shall be satisfactorily shown had been in actual use of the person bringing it into the United States. The professional books, implements, instruments, and tools of trade, occupation, or employment, enumerated in the same clause, to be limited in number, quantity, and value, to what is considered reasonable and proper for the person to whom they belong in his profession, trade, occupation, or employment; the terms implements, instruments, and tools, having reference only to such articles as are used by hand, and in no case to be considered as comprehending any machine or article to be worked by any other than manual power.

In extending the exemption from duty provided in the *third* clause quoted, to the personal and household effects of citizens of the United States dying abroad, due vigilance must be exercised not to admit to free entry any article that, in view of the law, can be considered "merchandise," but only such articles as it can be satisfactorily shown had actually belonged or appertained to the person or domestic establishment of a citizen dying abroad, prior to his decease.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 47—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *May 13th*, 1847.

The Collectors and other officers of the Customs are directed to regard the provisions of the circular instructions of the 17th March, 1847, [see No. 43, ante,] accompanying the acts of Congress regulating the carriage of passengers in merchant vessels, so far modified as to allow the passenger's *berth* to be included and embraced within the respective spaces of *fourteen, twenty, and thirty* clear superficial feet of deck, in the cases specified in the act. Those spaces as enjoined by the law must be "unoccupied by stores or other goods, not being the personal luggage of such passengers."

The other provisions of the circular instructions referred to will remain in full force and operation.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 48—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *May 27th*, 1847.

Representations having been made to the Department, giving reasons for the belief that a want of uniformity exists at the respective ports in the mode of estimating the loss or deficiency in the article of molasses occasioned by fermentation, stress of weather, or accident during the voyage of importation, it is deemed proper under the circumstances, and in view of the peculiar liability of molasses to loss or deficiency from the causes before mentioned, to establish an equitable and uniform rule for the government of the officers of the Customs in making such allowances.

To ascertain the loss or deficiency in these cases, the Collectors will have the casks containing molasses properly gauged, to determine their capacities, and also ascertain what is technically termed the *outs* or ullage in American gallons, together with the capacities of the empty casks, (the entire contents being lost,) if such be the fact. The outs or ullage, with the capacities of the empty casks, will constitute the aggregate amount of loss or deficiency to be allowed on the importation in question.

It is deemed proper to remark that this rule applies only to *deficiencies* arising from the causes stated, and not to cases where the article is alleged to have sustained damage in *character* or *quality* during the voyage of importation. In all cases of the latter description, the actual damage is to be ascertained, as in other cases, by appraisement in pursuance of law and existing regulations.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 49—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *June 12th*, 1847.

In consequence of inquiries coming up from some of the Collection districts on the subject of the additional or penal duty of twenty per centum imposed in certain cases under the provisions of the 8th section of the Tariff act of 30th of July, 1846, it is deemed expedient to issue general instructions for the government of the respective officers of the Customs in all cases of the kind occurring at their ports.

When this penal duty is incurred on any goods entered at the port of importation, it must be paid before delivery of the goods for consumption, or withdrawal from warehouse for transportation to another warehousing port, or before permission is given for lading the goods on board the vessel from warehouse for exportation to a foreign port. This penal duty is not a subject of drawback, and cannot be returned as debenture.

Parties whose goods have been subjected to the penal duty under the section of the act of 30th July, 1846, before referred to, can only obtain relief in the mode pointed out in the Remitting act of 3d March, 1797, and in the event of the Department being satisfied that the circumstances of the case justify its interposition. Such interposition however, will not be exercised in any case where the party has failed to avail of the privilege given him by the 8th section of the act of 30th July, 1846, to raise at the time of entry the invoice value of the goods to the true market rate abroad, including all costs and charges, so as to guard against the imposition of the additional duty referred to. Nor will relief be afforded where the importer has not expressed dissatisfaction with the appraisement made by the United States appraisers, and so notified the Collector in writing, at the time, and obtained the benefit of a re-appraisement by merchants in pursuance of the 17th section of the act of 30th August, 1842.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 50—NEW SERIES.]

To Registers and Receivers of the public money.

TREASURY DEPARTMENT, *June 17th*, 1847.

This Department deems it a measure of just precaution to enjoin on Receivers of public money, and Registers of the several Land offices, the indispensable necessity of a faithful and prompt compliance, on their part, with existing instructions, providing for the security of the public money and insuring to this Department, at brief intervals, prompt and accurate information of its amount and condition at the several points of receipt and deposite.

The instructions heretofore issued to Receivers, forbidding any other than public money to be placed in the chest, vault, or safe, designed for the safe-keeping of the public money in the offices of the Receivers, must be rigidly complied with. It cannot be permitted that other funds should be either mingled with those belonging to the United States, in the office safe, or placed within the same safe, however distinctly they may be kept from the public money therein deposited.

The instructions heretofore issued to the Registers of the several Land offices, prescribing monthly examinations of the public money and books in the offices of Receivers, are deemed indispensable, and will be rigidly enforced by this Department. At the end of each month, without fail or delay, Registers will *actually* count the public money in the possession of the Receivers, and examine the condition of the books and papers in their offices, and report the results on the back of the Receiver's monthly return. This examination, it must be borne in mind, must be made at the close of each month, as well as at the close of each quarter, and must be *actual* and *thorough*, not summary or merely formal; and the reports of results must be full and explicit, stating the amount and description of public money in possession of the Receiver, the means employed for its safety, the condition of the books and papers, and any suggestion of improvement in those several particulars, or in the general business of the office.

Receivers will be careful to afford to Registers every proper facility for making the monthly examinations in question, and present them their monthly returns on which to indorse their reports.

Any omission, on the part of the officers before referred to, to comply strictly with the above instructions, and not satisfactorily explained, will be made the ground of a report to the President for the removal of the delinquent.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 51—NEW SERIES.]

To Collectors of the Customs charged with disbursements on account of the United States Revenue Marine and Revenue Boats.

TREASURY DEPARTMENT, *July*, 1847.

SIR: I have to request that you will cause to be filled up, and transmitted to this Department without delay, the enclosed blank forms, exhibiting, under the proper classification, the disbursements made by you on account of the Revenue Vessels and Boats, during the year ending on the 30th of June last.

I am, sir, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

———— ————, *Collector of the Customs.*

Abstract Statement and Classification of Disbursements for the Revenue Marine, in the District of ———, made by ———, for the ——— ending ———, A. D. 18—.

Pay.		Retained rations and liquor equivalent.		Rations delivered in kind.		Per diem compensation & travelling expenses.		Repairs.		Equipments.		Furniture.		Nautical instruments.		Oil and paints.		Wood & coal.		Ammunition.		Miscellaneous.		Construction of new vessels.		Collector's commissions.		Total expenditure.	
Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars.	Cents.	Dollars	Cents.

N. B.—When disbursements have been made for more than one vessel, the Collector will please to fill up, under the appropriate heads, the expenditure for each, separately.

[CIRCULAR—NO. 52—NEW SERIES.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *July 1st*, 1847.

The Collectors, with some few exceptions, having failed to render to the Department, in compliance with the requirements of the fourth section of the Warehousing act of 6th August, 1846, quarterly reports "of all goods which remain in the warehouses of their respective ports, specifying the quantity and description of the same," I have again to call their attention to this matter, with a particular request that such quarterly reports may be transmitted as speedily as possible, according to form J, attached to my circular instructions of the 14th of August, 1846, in order that the Department may have the tables prepared from these returns, and published as required by the act.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 53—NEW SERIES.]

To Collectors, Appraisers, and other Officers of the Customs.

TREASURY DEPARTMENT, *July 6th*, 1847.

By the 23d and 24th sections of the act of Congress of the 30th of August, 1842, it is provided as follows:

"SECTION 23. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual market value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market value or wholesale price of every of them.

"SEC. 24. *And be it further enacted*, That it shall be the duty of all Collectors, and other officers of the Customs, to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the Revenue laws; and, in case any difficulty shall arise as to the true construction or meaning of any part of such Revenue laws, the decision of the Secretary of the Treasury shall be conclusive and binding upon all such Collectors and other officers of the Customs."

This Department, in pursuance of the authority vested in it by the provisions of law above quoted, will proceed to establish certain rules and regulations in regard to appraisements. This course is rendered necessary, by recent attempts upon the part of merchant appraisers, in a few of the ports of the United States, to establish for themselves certain regulations in regard to appraisements, wholly inconsistent with law and instructions of this Department, given in pursuance of the authority vested in it by Congress. The regulations of the Department are made by Congress final and conclusive, as well upon all classes of appraisers, whether acting as such under an appointment from the President, from the Secretary of the Treasury, or from the Collector of the port. Were it otherwise, and merchant appraisers should not conform to the regulations of the Department, the rates of duties would vary in every port in the Union, and that clause of the Constitution requiring that "all duties shall be uniform throughout the United States," would become a dead letter. The law would be construed in one way by merchant appraisers in one port, and differently in others; and, if there was no authority to control their constructions of the law, which would be binding on all the ports, it would be impossible to carry into effect this clause of

the Constitution. To prevent this difficulty, the provisions of the law before quoted were enacted, and the decision of the Secretary of the Treasury, "as to the true construction or meaning of any part of the Revenue laws," was made "conclusive and binding." This construction of the Department must be binding upon all who perform any duties under these laws, from whatever source their appointment or authority may be derived; and from such decision there can be no appeal, except to the judicial powers provided by the Constitution. The Department, notwithstanding the broad language and comprehensive authority conferred upon it by Congress, feels bound to adopt the construction of the Revenue laws pronounced in solemn adjudications by the Supreme Court of the United States. In some of the ports, merchant appraisers, appointed under authority of law by the Collector, and performing official duties as officers, in each particular case thus appointed, in conformity to the provisions of the law, have thought proper, very recently, in certain ports, to claim the right, in discharging the duties assigned to them by law, to construe the law for themselves, and in opposition to the regulations established by this Department under the direct authority of Congress, and regulations made binding and conclusive in every part of the Union. The law is differently interpreted by these merchant appraisers in various ports, and a different rate of duty must prevail in different sections of the Union, unless such appraisers will conform, in the discharge of their official duties, to the construction of the Revenue laws given by this Department.

In some of the ports, these appraisers estimate the value of the goods as at the date of the purchase, however remote or distant; and in other ports they take the value at the date of shipment to the United States. The last is the true construction of the law, long since declared by this Department, and adopted generally throughout the Union. The proviso of the 16th section of the act of the 30th of August, 1842, is clear and emphatic upon this subject, and prescribes the date, in reference to which the value is to be estimated, as "the period of exportation to the United States;" and all words preceding in that section, under the settled rule of interpreting statutes, must be made to conform to the succeeding language of the proviso. This would be the rule, even if there was an absolute conflict between the words of the proviso and of any preceding part of the section; for the language of the proviso, being the last expressed will of the legislature, must prevail. But, in truth, there is no such conflict; and the words "at the time when purchased," in the first part of the 16th section, when taken in connexion with the context and the proviso, evidently mean the purchase for shipment, and at the date of the shipment, and establish that date as the criterion of value in all cases. Were it otherwise, the law would prescribe two kinds of market values—the one in the first part of the 16th section, being the date of the purchase, and the other in the proviso, being the date of shipment. The most enormous frauds, also, would be the consequence of such construction. Simulated, fictitious, and ante-dated purchases, to suit the period of lowest price, would prevail extensively, to the great injury of the fair trader and of the Revenue. In truth, under such system, the whole importing business would soon be thrown into the hands of the dishonest and fraudulent, who would be willing to produce ante-dated or fictitious foreign sales; and that most useful and meritorious citizen, the honest and fair trader, would be thrown entirely out of the market. It is known at present—at the commencement of this proposed system—that even where the purchases are not deemed by the parties fraudulent, the person designing to import into the United States goes to some prior purchaser who has purchased, not for importation into the United States, at some prior date when the goods were much lower in value, and imports the goods in the name of the first purchaser, consenting to give a certain profit or price on the delivery here; and thus deprives the Revenue of the difference in value, and obtains a most unjust advantage over the fair trader, who will resort to no such artifices. It is the duty of this Department to declare that such a practice is a fraud upon the Revenue, and subjects the goods to seizure and confiscation, and the parties committing the fraud to all the penalties prescribed by law; and the utmost vigilance is enjoined upon Collectors, Appraisers, and all other officers of the Customs, in taking all proper measures to detect and punish all who are engaged in such fraudulent practices. With a view to prevent such frauds upon the Revenue, and to insure that uniformity in appraisements designed by Congress and required by the Constitution, Collectors, in appointing Appraisers hereafter, will adopt the following form:

CUSTOM-HOUSE, COLLECTOR'S OFFICE, ———, 184—.

GENTLEMEN: You are hereby appointed to appraise a lot of ———, imported by ———, per ———, from ———, the said importer having requested a new appraisement thereof, in accordance with the provisions of the 16th and 17th sections of the act of 30th August, 1842, and in conformity with the instructions of the Secretary of the Treasury giving the construction thereof, in pursuance of the authority vested in him by the 23d and 24th sections of said act, by act of 30th July, 1846, and 2d section of act of August 10th, 1846.

I am, very respectfully, your obedient servant,

——— ———, *Collector.*

To ——— ——— ———, *Merchants.*

The Collectors will also administer to such appraisers an oath, in the following form:

CUSTOM-HOUSE, COLLECTOR'S OFFICE, ———, 184—.

We, the undersigned, appointed by the Collector of ——— to appraise a lot of ———, imported by ———, per ———, from ———, the said importer having requested a new appraisement thereof, in accordance with the provisions of the 16th and 17th sections of the act of the 30th of August, 1842, do hereby solemnly swear (or affirm) diligently and faithfully to examine and inspect said lot of ———, and truly to report, to the best of our knowledge and belief, the true value thereof, in accordance with the provisions of the laws of Congress, as construed by the Secretary of the Treasury, in the several instructions issued by him, in pursuance of the authority vested in the said Secretary of the Treasury by the 23d and 24th sections of said act of 30th of August, 1842, by the act of 30th July, 1846, and 2d section of act of 10th August, 1846.

Collectors of the Customs will also administer an oath of a similar character to appraisers and assistant appraisers, and to all others performing the same duty, under any of the acts of Congress, including the clerks who act as examiners in the appraiser's office, varying the form only so far as to refer to the mode of appointment in the affidavit.

In all cases hereafter, no report of any appraisement will be received by any Collector, until said oath is first administered; and the report shall state that the appraisement is made in conformity with said affidavit, and that the value is given, as required by law, as of the date "at the period of the exportation of said goods, wares, and merchandise to the United States;" but, if this be less than the invoice value, then to report that value, under section 8, act of 30th July, 1846.

In all cases where merchant appraisers are called in, and there should be a variance between their report, or that of either of them, and that of the regular Appraisers, the Collector, at the expiration of each month, will report all such cases to the Department, together with all the appraisements made, and opinions of the Appraisers and merchant appraisers, and his own decision in each case, so as to enable the Department, in the exercise of the supervisory authority delegated to it by the 23d and 24th sections of the act of the 30th of August, 1842, by act of 30th July, 1846, and the 2d section of the act of 10th August, 1846, to insure correct appraisements, to prevent frauds and undervaluations, and to secure uniformity in appraisals throughout the Union.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 54—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *July 20th*, 1847.

The practice of *marking*, at the time of entry, various descriptions of imported merchandise, in pursuance of former regulations, deemed necessary when prescribed, being found to devolve a heavy expense upon the accruing revenue from Customs, without, it is believed, adding to its security; and moreover, not perceiving, under existing provisions of law, any necessity for marking many articles heretofore subjected to that process, it is deemed expedient to direct a discontinuance of the practice in future, with the exception of the following mentioned articles, to wit: Foreign distilled spirits and wines, and also coffee and tea, *when liable to duty*, under the existing Tariff act.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 55—NEW SERIES.]

To Officers of the Customs.

TREASURY DEPARTMENT, *September 1st*, 1847.

SIR: With the view to guard the Revenue from any injurious effect consequent on the erroneous classification of "*lastings, manufactures of mohair cloth, silk twist, or other manufacture of cloth,*" the entry of which may be claimed at a duty of 5 per cent. ad valorem, under the provisions of schedule H of the Tariff act of 1846, it is deemed expedient by this Department to direct, and you are accordingly instructed, that in order to be entitled to entry at said duty of five per cent., the exclusive suitableness of the articles for the special uses designated in said schedule must be shown by their being imported in strips, pieces, or patterns, of the size and shape "suitable for the manufacture of shoes, boots, bootees, or buttons, exclusively," as the case may be, according to the special provisions of the act.

It is further directed that hereafter the Collectors of ports where such entries at 5 per cent. ad valorem are admitted, furnish to this Department a monthly statement, setting forth all the particulars of the importations.

Respectfully, R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 56—NEW SERIES.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *September 22d*, 1847.

The Department having decided that the provisions of the act "To regulate the carriage of passengers in merchant vessels," approved the 22d of February, 1847, do not apply to vessels employed by the Government as transports for troops and munitions of war between the ports of the United States and those of Mexico, you are enjoined to conform to this decision.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 57—NEW SERIES.]

U. S. Revenue Marine.

TREASURY DEPARTMENT, *October*, 1847.

Collectors of the Customs, in whose districts Revenue vessels are located, will cause the usual advertisements, inviting proposals for the customary supply of rations and ship chandlery, &c., to be published from the 15th day of November to the 15th day of December, in each year, and transmit the bids to this Department for its decision.

Annexed is a table showing the component parts of the present Naval ration, to which the ration of the Revenue Marine must in future conform. The commutation of three cents per diem, in lieu of the spirit portion of the ration, is still allowed.

———— ————, *Secretary of the Treasury.*

[*Table accompanying Circular No. 62, New Series.*]

	POUNDS.						OUNCES.							FRACTIONS OF A PINT.		
	Beef.	Pork.	Flour.	Rice.	Raisins or dried fruit.	Pickles or Cranberries.	Biscuit.	Sugar.	Tea.	Coffee.	Cocoa.	Butter.	Cheese.	Beans.	Molasses.	Vinegar.
									Either.							
Sunday - - -	1	–	½	–	½	–	14	2	½	1	1					
Monday - - -	–	1	–	–	–	–	14	2	½	1	1	–	–	½		
Tuesday - - -	1	–	–	½	–	–	14	2	½	1	1	2	2			
Wednesday - -	–	1	–	–	–	½	14	2	½	1	½	–	–	½		
Thursday - -	1	–	½	–	½	–	14	2	½	1	½					
Friday - - -	1	–	–	½	–	–	14	2	½	1	1	2	2	–	½	
Saturday - -	–	1	–	–	–	½	14	2	½	1	1	–	–	½	–	½
Weekly quantity -	4	3	1	1	½	½	98	14	1½	7	7	4	4	1½	½	½

[CIRCULAR—NO. 58—NEW SERIES.]

Revenue Marine.—Circular to Officers commanding the Revenue vessels, and to Collectors charged with disbursements on account of said vessels.

TREASURY DEPARTMENT, *October 8th*, 1847.

It appears that the expenditures on account of the Revenue Marine, for the last fiscal year, greatly exceeded the sum which, in my opinion, ought to be disbursed for the service. No censure, however, can be attached to any one on this account. These large expenditures have grown chiefly out of the construction and employment of steam vessels.

No contract for the building of any steam vessel has been made by me. These contracts were all entered into by my predecessors in office. From the information placed before my predecessors, at the time these contracts were made by them, the construction of these vessels for the Revenue Marine was no doubt deemed by them highly useful and beneficial. Entertaining, however, a contrary opinion, almost immediately after entering upon the duties of this Department, I suspended the further execution of all contracts for the construction of these steam vessels not already completed.

Upon appeal, however, by the parties concerned, from my decision, for the opinion of the Attorney General of the United States, it was decided by that officer that these contracts were obligatory in law upon the Government, and after a careful investigation, concurring as I did in that opinion, and unwilling to violate the faith of the Government, plighted to individuals, under competent authority, by my predecessors, I was reluctantly constrained to revoke the suspension of the contracts, and permit the construction of these vessels to proceed. These contracts being brought, however, now almost entirely to a close, and the faith of the Government being nō longer implicated thereafter in a continuance of such expenditures, I have resolved to bring them to a close.

To accomplish this most desirable object, and save thereby annually to the Government a very large expenditure, amounting to several hundred thousand dollars, it is determined to dispense with all future expenditures, (except payments now due,) on account of steam vessels for the Revenue Marine. Such of these vessels as are not fit for sea service will be converted into light ships, in which capacity they will be exceedingly useful, the machinery being first taken out, and sold for the benefit of the Government, on previous advertisement, to the highest bidder, for cash, at public auction. The remainder of these vessels can be rendered highly serviceable in the Navy, or on the Coast Survey; but are not at all adapted to the Revenue Marine. This being accomplished, it is determined to reduce the whole expenditure for the Revenue Marine, after the first day of November next, to an annual sum not exceeding in the whole one hundred and seventy-five thousand dollars. With a view to this reduction, the number of petty officers, cooks, stewards, seamen, and boys, allowed to the different sailing vessels now in commission after the beforementioned date, will be found in the annexed table marked A, and no other expenditure must be created except on account of the payment of officers, and of contracts for ship chandlery and rations, which shall have been previously sanctioned by the Department.

No other payments, not specially authorized, will be made on any account—instructions to this effect having been this day issued by this Department to the First Auditor and First Comptroller of the Treasury.

The object of this regulation is to save useless and extravagant expenditures, to consult a judicious economy, expedient at all times, but especially during war, and to bring these disbursements, like payments out of the Treasury, under the guards and checks established by law for such payments by the prior examination of the proper accounting officers of the Treasury and the supervision of this Department. The cordial aid and co-operation of the Collectors of the Customs, as well as of all officers of the Revenue Marine, in carrying these measures into execution, is expected by this Department.

R. J. WALKER, *Secretary of the Treasury.*

N. B. Collectors and other disbursing officers are requested to designate, upon the abstract for the present quarter, such payment as may have been made under the instructions contained in this circular.

Complement of Petty Officers, Cooks, Stewards, Seamen, and Boys, allowed to each class of Revenue Vessels on and after the 1st day of November next.

A.

Class.	Boatswain.	Gunner.	Carpenter.	Cook.	Stewards.	Seamen.	Boys.	Rations in kind, per diem.	Rations commuted per diem.
First - - -	1	1	1	1	2	16	6	23	5
Second - - - -	1	1	1	1	2	14	4	19	5
Third - - - -	1	1	1	1	2	12	4	17	5

The Revenue schooner ——— is of the ——— class, and the crew list and pay rolls will be regulated accordingly.

[CIRCULAR—NO. 59—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *October 11th*, 1847.

Being apprized by the Department of State of its belief that, since the termination of the Treaty of the 12th December, 1828, between the United States and Brazil, which expired on the 12th December, 1841, that the Government of Brazil has acted in the same manner in regard to our commerce and navigation as though the Treaty still continued to exist, and no representations to the contrary having come to the knowledge of the Department of State, it is deemed expedient that the same course should, for the present, be pursued on the part of the Government of the United States.

You are consequently instructed to admit *free of duty*, under the provisions of schedule I, of the Tariff of 30th July, 1846, *coffee* of the growth of Brazil, imported directly from that country in vessels belonging to that nation; and will also exempt said vessels and cargoes from the charge of discriminating duties of impost or tonnage of any description whatsoever.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 60—NEW SERIES.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *October 30th*, 1847.

From the origin of this Government, down to the present period, it is believed that confidential services with a view to the protection of the Revenue have been rendered by agents and officers, unknown as such to the community, and especially to persons engaged in smuggling. To deter persons from engaging in such frauds upon the Revenue, to detect and punish the guilty, and to diminish, if not altogether prevent smuggling, confidential services by confidential agents and officers cannot, it is believed, be safely abolished.

In order to retrench, however, all expenditures which are not absolutely necessary, and to prevent any possible abuses growing out of this system hereafter, the Collectors of the Customs are directed to carry into immediate effect the following instructions:

1st. To discontinue at once the employment of more than one confidential inspector at any one port of entry.

2d. To pay a per diem to such inspectors only for such days as they may show to your satisfaction that they have been actually engaged in such confidential service.

3d. To require from them in each port, respectively, weekly reports to the Collector from whom they may have derived their appointment, in which reports should be communicated all their proceedings, and their views and opinions as to the best means, from time to time, of detecting or preventing smuggling, of discovering and arresting the guilty, of seizing the smuggled goods, and inflicting all the penalties prescribed by law.

4th. The whole compensation, both per diem and mileage, allowed to any one inspector in any one year, commencing on the 1st of November, 1847, shall not exceed twelve hundred dollars.

A copy of this circular has been communicated to the First Auditor and First Comptroller of the Treasury, in order that these instructions may be carried into effect by them in settling the future accounts of the Collectors.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 61—NEW SERIES.]

To Collectors and other Officers of the Customs charged with disbursements on account of the Revenue Marine, and to the Officers of that service.

TREASURY DEPARTMENT, *November 1st*, 1847.

In order more effectually to enforce the instructions contained in the circular of the 8th of October last, relating to disbursements on account of the Revenue Marine, commanding officers are required to present to the Collectors, under whose superintendence they may be placed, on the 20th of each month, requisitions for such articles as may be needed for the ensuing month, which requisitions (except for rations) the Collectors will enclose to the Department for approval.

Each requisition will be provided with columns for dollars and cents, and the prices must be carried out.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 62—NEW SERIES.]

To Collectors and other Officers of the Customs charged with disbursements on account of Revenue Boats.

TREASURY DEPARTMENT, *November 1st*, 1847.

It appears that the expenditure on account of Revenue Boats for the last fiscal year greatly exceeded the sum which, in my opinion, ought to be disbursed for that service.

In order to reduce these expenditures to the lowest limit which the service will permit, it is determined to discontinue the expenditure altogether upon several stations, to reduce them on the others, and to establish at each a fixed expenditure for boat hands. With a view to this reduction, on and after the first day of December next, there will be allowed in your district the sum of ———— dollars, monthly, for the payment of boat hands, which you will proportion and distribute as your own discretion shall dictate.

No other payment, not specially authorized, will be made on any account, instructions to this effect having been this day issued by this Department to the First Auditor and First Comptroller of the Treasury.

The object of this regulation is to consult a judicious economy, proper at all times, but especially during war, and to bring these disbursements, like payments out of the Treasury, more effectually under the guards and checks established by law for such payments, by the prior examination of the proper accounting officers of the Treasury, and the supervision of this Department. The cordial aid and co-operation of the Collectors and Surveyors of the Customs, in carrying these measures into effect, is expected by this Department.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 63—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *November 1st*, 1847.

By directions heretofore given since the adjournment of Congress in relation to markers, revenue cutters, confidential inspectors, &c., this Department has proceeded as rapidly as the information obtained would permit to reduce the expenses of collecting the Revenue, and to render those accounts more subject to the regular supervision of the accounting officers of the Treasury. Economy, at all times so desirable in the public expenditures, is still more imperative during a war by which the expenses of the Government are largely augmented, and its credit required to negotiate heavy loans. Under such circumstances the Department cannot doubt but that the several Collectors and other officers of the Customs, who have so faithfully discharged their official duties, and promptly paid over the public moneys, without any default whatever, will, in view of the necessity of the case at present, cheerfully co-operate in the retrenchment and reduction now proposed. The following directions are given upon this subject, to take effect from and after the first of December next:

1st. Under the head of Inspectors, &c. The expenses in the different ports under this head reach very nearly to the sum of one million of dollars. It is proposed to reduce this amount ten per cent. The orders already given in relation to confidential inspectors will of itself make some small reduction of the expenditures under this head; but to effect the whole of the retrenchment it will be necessary, and you are so instructed, to dispense with all inspectors who are not actively, efficiently, and usefully employed in the public service. Where temporary inspectors are employed at ports that are only opened to navigation during a portion of the year, no payment must be made for their services except when actually employed during the season of navigation; and the accounting officers of the Treasury will be instructed to allow no other payments in settling the accounts of the Collectors. It is expected that the services required by law from Inspectors will be performed by themselves, and that no expense will be incurred for assistants. The same instruction is also given as to assistants, in relation to weighers, gaugers, and measurers, unless in cases where a laborer may be indispensable in aid of their duties, to be ascertained first, and recommended by the Collector, and approved by the Secretary of the Treasury, and not to exceed for such laborer one dollar per day. Wherever the number of weighers, gaugers, and measurers can be diminished at any port without injury to the public service, it is expected that this will be done by the Collectors. It is presumed that no square yard measurers or computers have been continued for that purpose. It is expected that the 4th section of the act of 30th July, 1846, and the instructions of this Department of the 25th November last in regard thereto, will be carried strictly into execution.

N. B. Collectors and other disbursing officers are requested to designate, upon the abstract for the present quarter, such payment as may have been made under the instructions contained in this circular.

Complement of Petty Officers, Cooks, Stewards, Seamen, and Boys, allowed to each class of Revenue Vessels on and after the 1st day of November next.

A.

Class.	Boatswain.	Gunner.	Carpenter.	Cook.	Stewards.	Seamen.	Boys.	Rations in kind, per diem.	Rations commuted per diem.
First - - - -	1	1	1	1	2	16	6	23	5
Second - - - -	1	1	1	1	2	14	4	19	5
Third - - - -	1	1	1	1	2	12	4	17	5

The Revenue schooner ——— is of the ——— class, and the crew list and pay rolls will be regulated accordingly.

[CIRCULAR—NO. 59—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *October 11th*, 1847.

Being apprized by the Department of State of its belief that, since the termination of the Treaty of the 12th December, 1828, between the United States and Brazil, which expired on the 12th December, 1841, that the Government of Brazil has acted in the same manner in regard to our commerce and navigation as though the Treaty still continued to exist, and no representations to the contrary having come to the knowledge of the Department of State, it is deemed expedient that the same course should, for the present, be pursued on the part of the Government of the United States.

You are consequently instructed to admit *free of duty*, under the provisions of schedule I, of the Tariff of 30th July, 1846, *coffee* of the growth of Brazil, imported directly from that country in vessels belonging to that nation; and will also exempt said vessels and cargoes from the charge of discriminating duties of impost or tonnage of any description whatsoever.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 60—NEW SERIES.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *October 30th*, 1847.

From the origin of this Government, down to the present period, it is believed that confidential services with a view to the protection of the Revenue have been rendered by agents and officers, unknown as such to the community, and especially to persons engaged in smuggling. To deter persons from engaging in such frauds upon the Revenue, to detect and punish the guilty, and to diminish, if not altogether prevent smuggling, confidential services by confidential agents and officers cannot, it is believed, be safely abolished.

In order to retrench, however, all expenditures which are not absolutely necessary, and to prevent any possible abuses growing out of this system hereafter, the Collectors of the Customs are directed to carry into immediate effect the following instructions:

1st. To discontinue at once the employment of more than one confidential inspector at any one port of entry.

2d. To pay a per diem to such inspectors only for such days as they may show to your satisfaction that they have been actually engaged in such confidential service.

3d. To require from them in each port, respectively, weekly reports to the Collector from whom they may have derived their appointment, in which reports should be communicated all their proceedings, and their views and opinions as to the best means, from time to time, of detecting or preventing smuggling, of discovering and arresting the guilty, of seizing the smuggled goods, and inflicting all the penalties prescribed by law.

4th. The whole compensation, both per diem and mileage, allowed to any one inspector in any one year, commencing on the 1st of November, 1847, shall not exceed twelve hundred dollars.

A copy of this circular has been communicated to the First Auditor and First Comptroller of the Treasury, in order that these instructions may be carried into effect by them in settling the future accounts of the Collectors.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 61—NEW SERIES.]

To Collectors and other Officers of the Customs charged with disbursements on account of the Revenue Marine, and to the Officers of that service.

TREASURY DEPARTMENT, *November 1st*, 1847.

In order more effectually to enforce the instructions contained in the circular of the 8th of October last, relating to disbursements on account of the Revenue Marine, commanding officers are required to present to the Collectors, under whose superintendence they may be placed, on the 20th of each month, requisitions for such articles as may be needed for the ensuing month, which requisitions (except for rations) the Collectors will enclose to the Department for approval.

Each requisition will be provided with columns for dollars and cents, and the prices must be carried out.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 62—NEW SERIES.]

To Collectors and other Officers of the Customs charged with disbursements on account of Revenue Boats.

TREASURY DEPARTMENT, *November 1st*, 1847.

It appears that the expenditure on account of Revenue Boats for the last fiscal year greatly exceeded the sum which, in my opinion, ought to be disbursed for that service.

In order to reduce these expenditures to the lowest limit which the service will permit, it is determined to discontinue the expenditure altogether upon several stations, to reduce them on the others, and to establish at each a fixed expenditure for boat hands. With a view to this reduction, on and after the first day of December next, there will be allowed in your district the sum of ———— dollars, monthly, for the payment of boat hands, which you will proportion and distribute as your own discretion shall dictate.

No other payment, not specially authorized, will be made on any account, instructions to this effect having been this day issued by this Department to the First Auditor and First Comptroller of the Treasury.

The object of this regulation is to consult a judicious economy, proper at all times, but especially during war, and to bring these disbursements, like payments out of the Treasury, more effectually under the guards and checks established by law for such payments, by the prior examination of the proper accounting officers of the Treasury, and the supervision of this Department. The cordial aid and co-operation of the Collectors and Surveyors of the Customs, in carrying these measures into effect, is expected by this Department.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 63—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *November 1st*, 1847.

By directions heretofore given since the adjournment of Congress in relation to markers, revenue cutters, confidential inspectors, &c., this Department has proceeded as rapidly as the information obtained would permit to reduce the expenses of collecting the Revenue, and to render those accounts more subject to the regular supervision of the accounting officers of the Treasury. Economy, at all times so desirable in the public expenditures, is still more imperative during a war by which the expenses of the Government are largely augmented, and its credit required to negotiate heavy loans. Under such circumstances the Department cannot doubt but that the several Collectors and other officers of the Customs, who have so faithfully discharged their official duties, and promptly paid over the public moneys, without any default whatever, will, in view of the necessity of the case at present, cheerfully co-operate in the retrenchment and reduction now proposed. The following directions are given upon this subject, to take effect from and after the first of December next:

1st. Under the head of Inspectors, &c. The expenses in the different ports under this head reach very nearly to the sum of one million of dollars. It is proposed to reduce this amount ten per cent. The orders already given in relation to confidential inspectors will of itself make some small reduction of the expenditures under this head; but to effect the whole of the retrenchment it will be necessary, and you are so instructed, to dispense with all inspectors who are not actively, efficiently, and usefully employed in the public service. Where temporary inspectors are employed at ports that are only opened to navigation during a portion of the year, no payment must be made for their services except when actually employed during the season of navigation; and the accounting officers of the Treasury will be instructed to allow no other payments in settling the accounts of the Collectors. It is expected that the services required by law from Inspectors will be performed by themselves, and that no expense will be incurred for assistants. The same instruction is also given as to assistants, in relation to weighers, gaugers, and measurers, unless in cases where a laborer may be indispensable in aid of their duties, to be ascertained first, and recommended by the Collector, and approved by the Secretary of the Treasury, and not to exceed for such laborer one dollar per day. Wherever the number of weighers, gaugers, and measurers can be diminished at any port without injury to the public service, it is expected that this will be done by the Collectors. It is presumed that no square yard measurers or computers have been continued for that purpose. It is expected that the 4th section of the act of 30th July, 1846, and the instructions of this Department of the 25th November last in regard thereto, will be carried strictly into execution.

2d. In the accounts of some of the Collectors there have been items heretofore allowed in a few of the ports for "extra clerk hire." No allowance on this account will be made hereafter.

3d. Under the head of "contingent expenses," there must be a reduction of ten per cent., at least, in each of the ports, as compared with the same expenses for the fiscal year ending on the 30th of June, 1846, and such additional reductions thereof as can be made by the Collectors.

4th. It is expected that the Collectors will report without delay to this Department such further reductions in the expenses of collecting the Revenue as can be made, in their opinion, without injury to the public service.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 64—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *November 6th*, 1847.

In consideration of the views recently expressed by the Circuit court of the United States for the Southern district of New York, in its opinion given in the case of the United States *vs.* the British ship Recorder and cargo, in proceedings instituted under the provisions of the act of 1st March, 1817, "concerning the navigation of the United States," which views conflict with those expressed by a late Attorney General of the United States, in regard to the operation of the proviso contained in the first section of the aforesaid act, as embodied in the circular instructions issued by the Department under date of the 6th of July, 1842, it is deemed proper under these circumstances to modify said instructions, so as to conform the operation of said proviso of the law to the uniform practical construction given to the same by the Department, from the passage of the law up to the date of the instructions of the 6th July, 1842.

As the practical operation adverted to had continued for a long series of years, up to the issuing of the instructions mentioned, undisturbed by any adverse, legislative, or judicial declaration, and being moreover satisfied in my own mind that the former construction and practice under the law best satisfies the design and spirit of the act, I deem it both expedient and proper, at this time, to revive and conform to the antecedent construction and practical operations of its provisions.

Construing the provisions of the first section of the act of 1st March, 1817, in accordance with the practical operation before referred to, coupled with the recognised fact that up to the date of its passage there existed no Navigation or Revenue law of the United States interdicting the indirect trade on the part of foreign vessels, it would seem obvious that neither by the terms or spirit of the enacting clause of the first section is it designed to confer a *privilege* already enjoyed under former laws, but merely contemplates the regulation or restriction of the indirect trade in the mode therein prescribed. The proviso, therefore, restrains the regulation or prohibition so as to exempt from the penalties of the 2d section of the act the vessels and cargoes of any nation not having adopted "a similar regulation" or prohibition against the vessels and cargoes of the United States.

It consequently follows, that where it is satisfactorily shown that any foreign nation allows American vessels laden with goods of the growth, produce, or manufacture of any country out of the United States, freely to enter and land such merchandise in any of the ports of said country, whether such goods be carried directly from their place of origin, or from ports of the United States, the penalties of the act of 1st March, 1817, are not to be enforced against the vessels of such nation bringing like goods either from the country of production, or from the ports of the country to which the vessels may belong. Importations in foreign vessels, except in respect to any goods, wares, and merchandise, on the importation of which, in American or Foreign vessels, a specific discrimination is not made by law, must be subjected to the additional duties imposed by the 11th section of the act of 30th August, 1842, with the further exception that such additional duties are not to be exacted in the case of any foreign vessels "entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares, or merchandise imported in ships or vessels of the United States."

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 65—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *November 9th*, 1847.

Herewith you will find copies of letters from this Department, under date of the 6th instant, and May 2d, 1833, the first being directed to the Collector at Petersburg, Virginia, and the second to the Collector at New York, to which you will please conform in such cases.

R. J. WALKER, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *November 6th*, 1847.

SIR: Your letter of yesterday has been received, and in reply to your first inquiry I would answer, in the language of the law prescribing the duties and compensation of the inspectors of the revenue, that the per diem allowed to such officer, "for every day he shall be actually employed in aid of the customs," extends to preventive duties as well as to other services. If he regularly visits the port for the purpose of performing his duties as inspector, he is not to be deprived of his compensation for that day, because he may find no vessel there, or none requiring the discharge of his official duties. If, however, very few vessels arrive at such port, and there is consequently very little of public duty for an inspector to perform, the employment of a regular inspector at such port ought to be discontinued; and in such cases an occasional inspector only ought to be employed, who should be allowed only for such days as those on which his services would necessarily be required. On this subject you should exercise a sound discretion, taking care to protect the Government from all unnecessary expenditure. As to your second question—if the inspector is absent on his own private business, he certainly cannot be allowed compensation for that day. Sickness is a visitation of Providence, and is a misfortune and not a fault of the inspector. If the inspector is ready at all times, to the extent of his ability and physical strength, and is generally and usually able to perform his duty, and does perform it faithfully, he should not be deprived of his compensation on account of a temporary and occasional sickness. If, however, he is, from any cause whatever, generally

and habitually disabled from a performance of his duty, and cannot and does not perform it, neither the Collector nor Secretary of the Treasury have any right, under the law, to create pensions, or a list of retired invalids in the Custom-house, however meritorious the inspector may be; and, in such case, the facts should be reported by the Collector to the Secretary of the Treasury, in order that the services of such individual should be discontinued, and his place filled by some competent person, if such services cannot be dispensed with; and, if they can, then that place should remain vacant until the public business shall require it to be again filled.

In thus giving, in reply to your inquiries, the instructions required by the law, the Department, whilst performing its duty in obedience to the higher authority of Congress, has endeavored to avoid all injustice towards officers whose services are generally so arduous, severe, and responsible, as the corps of inspectors in the Custom-houses of the United States. These instructions are general in relation to all inspectors. You will perceive, however, in relation to the circular of the 30th of October, 1847, that it is confined to a class of persons therein described as confidential inspectors. There is none such at your port, nor is it contemplated that any such will be required; and in limiting the number to one, in any one port, it was designed thus to reduce the number where more than one was employed at any one port, and not to authorize the employment even of any one confidential inspector, at any one port, unless first specially authorized by the Department.

I enclose you herewith a copy of the opinion of one of my predecessors upon this subject, which is in accordance with the views now entertained by this Department, and to which, as well as the instructions given in this letter, you will be pleased to conform.

Very respectfully, your obedient servant,

COLLECTOR OF THE CUSTOMS, *Petersburg, Virginia.* R. J. WALKER, *Secretary of the Treasury.*

[COPY.]

TREASURY DEPARTMENT, *May* 22, 1833.

SIR: A communication has been received from the Surveyor of your port, under date of the 15th ultimo, respecting allowance of pay to inspectors who may be confined by sickness; the Department has to observe, in answer, that when an inspector, other than an occasional inspector, is taken ill, while on duty, and it is made to appear to the satisfaction of the surveyor that he is unable, through illness, to perform his duty, his allowance may be continued during such absence, unless it shall appear that the disqualification is of a permanent nature. A copy of this letter has been transmitted to the surveyor for his information.

I am, very respectfully, your obedient servant,

COLLECTOR OF THE CUSTOMS, *New York.* LOUIS McLANE, *Secretary of the Treasury.*

[CIRCULAR—NO. 66—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *November 13th*, 1847.

On the passage of the act of the 8th August, 1846, "to refund to certain persons an excess of duty exacted on the importation of foreign merchandise," without reference, by this Department, to the soundness of the policy of the law, in refunding excess of duties paid many years back, and the amount, without doubt, added to the selling price of the goods, thus, in effect, affording a bonus to the importer, instead of a relief to the consumer, to whom the benefit of any constructive change of duty properly belongs, it became the duty of the Department to give the instructions to the officers of the Customs heretofore communicated, and to establish such rules in the Department as seemed necessary in the adjustment of claims under that law.

In consideration, however, of the numerous applications presented to the Department, and in view of the erroneous opinions still entertained by some of the claimants or their agents, as to the relief contemplated in the above mentioned act, as well as in the 2d section of the General Appropriation act of 3d March, 1839, it is deemed proper, at this time, as well to facilitate the adjustment of *proper and legal* claims under these laws, as to protect the Government from those of an opposite character, to repeat, in substance, and to call your special attention, and that of all parties interested, to the regulations and instructions of the Department in relation to these classes of claims.

As it respects claims under the 2d section of the General Appropriation act of 3d March, 1839, authorizing the refunding duties illegally exacted and paid under protest, you are referred to the following rules, established 7th April, 1847, as governing in all appropriate cases:

1. The decision of the Supreme Court of the United States, on the question involved in the claim, is to be regarded as establishing the law of the case.

2. Where verbal protest against the rate of duty charged is relied upon, at a date when verbal protests were available, and if the case occurred prior to the Tariff act of 30th August, 1842, and subsequently to the Tariff act of 19th May, 1828, the protest must be proved by the certificate of the Collector, and the oath of the owner or consignee of the goods, and of a competent and disinterested witness.

3. When the importation was made prior to the Tariff act of 19th May, 1828, there must be a judgment against the Collector to establish the claim to re-payment of duties from the Treasury.

In the adjustment of claims under the 2d section of the act of August, 1846, "to refund to certain persons an excess of duty exacted on the importation of foreign merchandise," the following regulations were established on the 7th May and 21st July, 1847, and are still to be observed:

1. Where the claimant was not the owner of the goods in question, but was consignee or agent, in order to assure the Government a valid discharge from the parties actually entitled to the excess of duty, satisfactory proof must be adduced of *continuing or new agency*, as the case may be; such consignee or agent claiming, being, however, entitled, in case no such proof be at hand, to receive the excess found to be due under the law, on his first executing a proper bond of indemnity to the United States, according to the form prescribed by the First Comptroller of the Treasury, approved by the Department.

2. The denomination of imports, as stated in the *invoice, entry*, or *appraiser's return*, especially where no protest was made against the rates of duty charged, cannot now be varied by verbal proof.

3. The refunding of excess of duties must be limited, as expressly provided by law, to that which the Department is satisfied, by decisions of the United States' courts, was illegally exacted, upon the principle of such decisions as have been adopted or acquiesced in by the Department as its rule of construction; but such adoption or

acquiescence is in no case to be inferred, from the special orders necessarily issued at times by the Department, to pay particular judgments for the relief of Collectors, unless the principle involved in the decision be distinctly referred to, and the decision acquiesced in by the Department in order to pay the judgment.

4. Strict and unremitting vigilance is enjoined upon the officers of the Customs in the examination of cases, and preparation of certified statements, in order that no item of claim previously paid shall, through inadvertence or other cause, be presented to the Department a second time.

5. In all cases of claims under these laws, the statements certified by the Collector and Naval Officer, to be accompanied by satisfactory proofs, that the duties have been accounted for to the Treasury; that the claim has not been alienated by transfer or operation of law, and that the claimant is not indebted to the United States, as shown by the records of the Custom-house.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 67—NEW SERIES.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *November 15th*, 1847.

In the circular of this Department of the 1st instant will be found the following instructions: "It is expected that the services required by law from Inspectors will be performed by themselves, and that no expense will be incurred for assistants. The same instruction is also given as to assistants, in relation to weighers, gaugers, and measurers, unless in cases where labor may be indispensable in aid of their duties, to be ascertained first and recommended by the Collector, and approved by the Secretary of the Treasury, and not to exceed for such labor one dollar per day." It was not designed by these instructions to reduce in any way, at any port, the standard of the wages of labor, or to fix them at a price below the current rate; on the contrary, you are instructed to make no such reduction. But it having been represented to the Department that, upon many days throughout the year, no additional labor was required by weighers, gaugers, and measurers, the object of the circular was to fix the maximum sum to be allowed for labor to any one weigher, gauger, or measurer, namely, not to exceed, in any case, an aggregate equal to one dollar a day for the whole year, unless in cases where such aggregate must be greater, and then only to be allowed by the order of the Secretary of the Treasury, on special report from a Collector. The object of the circular was to reduce the aggregate allowance in the accounts of Collectors, for weighers, gaugers, and measurers, under the head of labor, and not to affect in any way the actual amount of wages to be paid to any one laborer for an actual day's work, which ought to be regulated by the market price at the time, at each port respectively. This circular may lessen the number of persons employed as assistants by weighers, gaugers, and measurers, confining it to the number absolutely needed each day; but it will not, nor must it, be so construed as to reduce the wages for labor to a dollar a day, where a higher price is allowed for a day's labor at such port.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 68—NEW SERIES.]

To Collectors, and to Surveyors at ports acting as Collectors.

TREASURY DEPARTMENT, *December 4th*, 1847.

This Department having determined to submit to the prior supervision of the accounting officers of the Treasury the expenses of collecting the Revenue at the several ports, as well to facilitate the settlement of these accounts as to secure a more perfect accountability, and the utmost economy in every branch of this Department consistent with the proper performance of the duty, you will submit to the First Comptroller of the Treasury estimates of the expenses of collecting the Revenue at your port for the quarter commencing on the first of April, 1848, and for each succeeding quarter, classifying the estimated expenditures under the several heads, as per table annexed.

Although considerable time may be required to prepare these estimates in advance, it is believed that it will be a saving of time in the aggregate throughout the year, prevent difficulties and delay in the adjustment of your accounts, and greatly advance the public interest.

The zeal which you have heretofore manifested in the discharge of your public duties induces the confident expectation that you will cheerfully co-operate with the Department in carrying these instructions into effect. The estimate should be mailed so as to reach the Department at least one month in advance of the quarter.

R. J. WALKER, *Secretary of the Treasury.*

Collectors' Salary and Commissions.	Coll'rs Duties & Cl'ks.	Inspectors.	Weighers.	Labor for Weighers.	Gaugers.	Labor for Guagers.	Measurers.	Labor for Measurers.	Markers.	Labor for Markers.	Naval Officer & Deput's.	Clerks of Naval Officer.	Surveyor and Deputies.	Clerks of Surveyors.	Appraisers, Appraisements, and Appraisers' Stores.	Examiners and Clerks of Appraisers.	Labor at Appraisers' Stores.	Am't rec'd for Storage.	Amount paid for Storage and Labor.	Revenue Boats.	Revenue Cutters.	Weights and Measures.	Contingencies.	Total Estimated Expenditures.

ADDENDA.

[By referring to the paragraph, p. 306, at the head of the foregoing Series of Circular Instructions and Decisions issued during the eventful fiscal changes of the last three years, and inserted in this Appendix, marked No. V, the reader will perceive that a doubt was there expressed, whether that collection was complete, for want of an adequate test of numbering and recording that description of documents in the Department.

He will also perceive, by a further reference to the "Supplement" on the organization of the Treasury Department, pp. 12, 64, 90, 135, (the note) 177, 214, 244, and 257, under the head of "Instructions," that notwithstanding the legal authority conferred on the Secretary of the Treasury, as head of the Department, "to superintend the collection of the Revenue, and to decide on the forms of keeping and stating accounts, and making returns," &c., many of the heads of bureaus in the Department do actually perform a very great portion of these high superintending functions—though essentially inherent, both by law and fitness, in the paramount head of the Department, as the initiatives of all subordinate official details—by issuing *instructions*, and prescribing *forms* in execution of them, and in very many instances even without his knowledge or approval—whereby he is so far left unadvised of the existence of such proceedings, for which he nevertheless stands responsible in the eye of the law.

These matters having attracted the special attention of the present Secretary of the Treasury, the Hon. R. J. Walker, he forthwith adopted the plan of *numbering* and *recording* those documents in classes, respectively, of the different branches of business to which they appertain, to guaranty their preservation and ready reference in future. And to render this reunion and embodying of this *Treasury code* of *instructions* and *decisions* complete, he required that all instructions and forms, that may be called for in the different branches or bureaus of the Department, be hereafter reported to him for his revision and adoption, or otherwise, as he may deem fit and proper. Also, to insure that this collection of the Instructions and Decisions promulgated in the last three years be complete, the proper exertions were immediately made, by his direction, to supply all deficiencies that had evaded previous efforts to collect them, which renewed efforts have resulted in the recovery of those which compose the following *Addenda*.

The incorporation and numbering of these, in their proper sequence, with the foregoing series, of which they form an essential part, necessarily deranges it, and calls for a *corrected numerical list* of the whole series. Such a corrected list will be found at the end of these *Addenda;* all of which corrections the reader will experience no difficulty in transferring, with a pencil, to the corresponding circulars in this Appendix.

It is but too palpable to remark, that these prompt and decisive official acts of the present Secretary of the Treasury, will effect a great reformation in certain loose and immethodical usages in the Department, which have subsisted to a greater or less degree from the commencement of the Government to the present time, and must result in dispelling much of the confusion and other perplexities consequent on the former practice.]

[CIRCULAR.—NO. 1—ADDENDA.]

TREASURY DEPARTMENT, *March* 18, 1845.

The cocked hat and decoration in front of the cap, being deemed superfluous, will in future be dispensed with in the U. S. Revenue Marine.

I am, sir, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR.—NO. 2—ADDENDA.]

General order.

TREASURY DEPARTMENT, *March* 20, 1845.

SIR: You will please transmit to this Department a schedule of the armament on board and belonging to the vessel under your command; specifying the number, calibre, and size of bore of the large guns—whether brass or iron—muskets, pistols, and carbines—cutlasses—boarding pikes, &c.; discriminating between those on board and such as are in public store, or condemned.

I am, sir, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR.—NO. 3—ADDENDA.]

To Collectors of the Customs on the Canadian Frontier.

TREASURY DEPARTMENT, *May* 22, 1845.

Information has been received by this Department that, on the entry of *wool* from Canada, at some of the frontier ports, large quantities have been admitted as coarse wool, costing at the place whence exported not more than *seven cents* per pound; while, at the same time, the average cost or value of similar wool in Canada was at least *fifteen* cents per pound. It is enjoined upon you to direct your earnest attention to importations of the article into your district, in order that in its appraisement a true and just valuation may be attained. It has been further represented that, on the entry of the wool in question at some of the Frontier ports, the oath of the importer, required by law, has in some instances been dispensed with by deputy collectors. The Department is unwilling to believe that so obvious and imperative a duty of officers of the customs, entrusted with the protection of the revenue, can have been so utterly disregarded; and trusts it may be satisfactorily shown that no just grounds have been afforded for so serious an imputation.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 4—ADDENDA.]

To all Collectors and Surveyors acting as the Agents of the Department in the application of the fund for the relief of sick and disabled seamen.

TREASURY DEPARTMENT, *June* 2, 1845.

Congress not having made the usual appropriation in aid of the fund for the relief of sick and disabled seamen, for the fiscal year commencing the 1st July next, and ending the 30th June, 1846, and the Department having no authority to supply the deficiency from the revenues, no alternative is left but to reduce the expenditures to the resources of the fund as established by the acts of 16th July, 1798, and 3d May, 1802. Assuming that there will be a small unexpended balance on the 1st July next, and that the receipts of the succeeding year will be equal to those of the current year, it would require a reduction of 20 per centum on the usual expenditure to bring the disbursements within the capacity of the fund; and I have, accordingly, to direct that your disbursements in each quarter, commencing the 1st July next, shall be reduced one-fifth on the expenditure of the year, ending the 30th June last. A statement, showing the limited aggregate quarterly expenditure in your district for the year, according to the proposed reduction, is subjoined to this letter; and, as any excess of disbursement beyond that amount, or engagement which will commit the Government to the payment of a greater sum, will be likely to involve you in loss, you are enjoined strictly to observe the prescribed limits.

In what manner the proposed reduction can be accomplished with the least inconvenience and hardship to those concerned, is left to your discretion. Should it be out of your power to procure the usual relief at such reduced rate as will effect the object, then, and in that event only, the number of patients admitted to the relief of the fund, or the term of relief, must be reduced in a ratio corresponding to the diminished expenditure.

I am, respectfully, sir, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

Quarterly expenditure for the relief of seamen for the year commencing 1st July, 1845, and ending 30th June, 1846, viz:

Quarter ending 30th September, 1845	$419 93
Quarter ending 31st December, 1845	695 06
Quarter ending 31st March, 1846	579 40
Quarter ending 30th June, 1846	407 80

[CIRCULAR—NO. 5—ADDENDA.]

United States Revenue Marine.

TREASURY DEPARTMENT, *June* 4, 1845.

The attention of commanding officers of the United States Revenue vessels is directed to the provisions of chapter 17th of the "Regulations," for the government of the Revenue Marine relative to salutes; and it is to be distinctly understood, that no salutes shall be fired from on board said vessels, except upon the occasions specified in the before mentioned regulations, unless by special order of this Department.

You will cause this circular to be recorded in the letter book of the vessel.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 6—ADDENDA.]

To public officers acting under the directions of the Secretary of the Treasury.

TREASURY DEPARTMENT, *June* 13, 1845.

The provisions of the act of 3d March, 1845, requiring that all letters, packages, and other matters, received through the mail by officers of the Government after the first proximo, shall be charged with postage, make it desirable that a retrenchment be effected in the mass of papers heretofore transmitted to this Department. Much may be done in this respect, with advantage to the public service, by compressing the statements and returns required by law or regulation, so as not to lessen their distinctness; and, whenever more than one is made on the same day, to the same office, to include them all upon one sheet, *if* their *extent* and *character* will allow. In making communications to any officer of the Department, care should be taken to condense them, so as to bring the postages thereon within the lowest possible limits.

In regard to postages charged on the letters, packages, and other matters, received by you through the mail, touching the duties or business of your office, you will be pleased to keep an account of the same in detail, showing from whom each letter, &c., is received, and the amount of postage thereon; which account, verified by oath, you will transmit to this Department at the close of each quarter, and the proper order will be immediately given respecting its payment.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 7—ADDENDA.]

Revenue Marine.—To Collectors of the Customs having charge of disbursements for the above service.

TREASURY DEPARTMENT, *June* 15, 1845.

In order to establish uniformity in the mode of rendering the quarterly returns of disbursements for the Revenue Marine, you are requested, (if not already furnished,) to provide printed heads for the use of your office, agreeably to the regulations and the enclosed copy.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 8—ADDENDA.]

United States Revenue Marine.—General Order.

TREASURY DEPARTMENT, *June 16th*, 1845.

The President has, with heartfelt sorrow, announced the death of the patriot, hero, and statesman, ANDREW JACKSON.

As a tribute of respect to the memory of the illustrious deceased, the officers of the Revenue Marine will wear the customary badges of mourning during the period of six months. Twenty-one minute guns will be fired, commencing at meridian of the day next succeeding the receipt of this order, by each vessel in commission; and the colors hoisted at half-mast for one week.

R. J. WALKER, *Secretary of the Treasury.*

CIRCULAR—NO. 9—ADDENDA.]

Directing all written communications to be sent by messenger, instead of through the Post Office.

TREASURY DEPARTMENT, *Washington, July 11th*, 1845.

SIR: In consequence of the heavy charges imposed on this Department by the new Postage law, it is very desirable that all written communications made from your office be sent by the messenger, instead of through the post office.

Very respectfully, R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 10—ADDENDA.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *July 29th*, 1845.

The President of the United States has received official intelligence, that the Convention, as well as the Congress of the Republic of Texas, have sanctioned and adopted the joint resolution of the Congress of the United States of the first of March last, for the admission of Texas as a State of the Union.

By the 24th section of the act of the Congress of the United States of the 30th August, 1842, it is provided: "That it shall be the duty of all Collectors and other officers of the Customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the Revenue laws; and in case any difficulty shall arise as to the true construction or meaning of any part of such Revenue laws, the decision of the Secretary of the Treasury shall be conclusive and binding upon all such Collectors and other officers of the Customs." In conformity with this provision of the law, it becomes my duty to communicate the views and instructions of this Department upon various important questions arising out of the new relations between Texas and the United States.

1st. Although there is now a solemn compact obligatory upon both parties for the admission of Texas as a State of the Union, yet, until further action of the Congress of the United States upon this subject, and instructions founded thereon from this Department, you will collect duties, as heretofore, upon all the imports from Texas into the United States.

A similar question arose in relation to exports from Florida into New Orleans in 1819, when it was decided by the Treasury Department "that all goods which have been, or may be, imported from Pensacola, *before an act of Congress shall be passed, erecting it into a collection district*, and authorizing the appointment of an officer to reside thereat, for the purpose of superintending the collection of duties, will be liable to duty."

If, then, as is apprehended, imports should now be made from foreign ports into Texas, with a view to introduction here free of duty from Texas, upon her formal admission by Congress as a State of the Union, such exemption from duty, in conformity with the decision before quoted in relation to Florida, could not be permitted, "before an act of Congress shall be passed erecting it (Texas) into a collection district." When Congress shall pass such an act, ample provision can be made therein to prevent the sacrifice of our Revenue by the evasion of our laws, as now believed to be contemplated.

2nd. In all cases were application is made to enter goods with the privilege of drawback of duties on exportations into Texas, before granting the debenture certificate, you will diligently inquire into the circumstances of the case, with a view to ascertain whether this exportation is intended for the consumption of the cargo in Texas, or for reimportation into the United States; and any attempt to obtain a drawback of the duties, where the goods are really designed for consumption within our limits, is a manifest fraud on our Revenue laws, which will be prevented by all the lawful means within the power of this Department.

After the acquisition and occupation of Louisiana, by an order of the Treasury Department, the Collector at New Orleans was directed "to consider Baton Rouge and other settlements now in possession of Spain, whether on the Mississippi, Iberville, the lakes, or the sea-cost, *as foreign ports.*" In the same order it was declared: "in no instance, however, you are to allow drawbacks for goods which have been landed, and may afterwards be exported to such places." This order was issued by one of my predecessors, Albert Gallatin, and was sanctioned by Mr. Jefferson, then President of the United States.

By the 80th section of the act of Congress of the 2nd March, 1799, it is provided: "That the Collector aforesaid may refuse to grant such debenture or debentures, in case it shall appear to him that any error has arisen, or any fraud has been committed; and in case of such refusal, if the debenture or debentures claimed shall exceed one hundred dollars, it shall be the duty of the said Collector to represent the case to the Comptroller of the Treasury, who shall determine whether such debenture or debentures shall be granted or not." An entry for drawback, with a view to reimportation, free of all duty, into the United States, is a fraud within the meaning of this act; and in all such cases it is the duty of the Collector to refuse the debenture certificate. In all cases where the debenture shall not exceed one hundred dollars, the Collector will judge for himself, whether such fraud as is before designated is contemplated; and, in the language of the law, "if the debenture or debentures claimed shall exceed one hundred dollars, it shall be the duty of the said Collector to represent the case to the Comptroller of the Treasury, who shall determine whether such debenture or debentures shall be granted or not."

By the 76th section of the act of 2d March, 1799, it is provided as follows: "And the said exporter or exporters shall likwise make oath that the said goods, so noticed for exportation, and laden on board such ship or vessel, previous to the clearance thereof, or within ten days after such clearance, are truly intended to be exported to the place whereof notice shall have been given, *and are not intended to be relanded within the United States;* otherwise the said goods, wares, and merchandise, shall not be entitled to the benefit of drawback."

If, then, in point of fact, the goods thus exported to Texas, are "intended to be relanded within the United States," they are not entitled to drawback, and if relanded, are subject to seizure and forfeiture, as well as the vessel in which they are thus introduced.

Great vigilance will be required in obtaining ample security upon all export bonds, as those bonds may not be cancelled in any case of exportation of goods to Texas, with the privilege of drawback, until the numerous and important questions arising under such bonds shall have been finally adjudicated.

You will in no case omit to publish in the newspapers, as now required by law, the names of all persons who shall be found guilty of the violations of the Revenue laws therein prescribed, as well as to seize, for forfeiture, the goods, vessel, tackle, apparel, and furniture, in all such cases.

As the speculations referred to would diminish the Revenue, and affect injuriously the interests of the people of the United States, and of Texas as a part of the Union, the utmost vigilance and the most cordial co-operation are expected from all Officers of the Customs in carrying these instructions most fully into immediate effect.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 11—ADDENDA.]

Revenue Marine.—Commanding Officer, U. S. Revenue.

TREASURY DEPARTMENT, *August 11th*, 1845.

SIR: Having it in contemplation to establish uniformity in the general armament of the Revenue vessels, and to procure guns of the same pattern and calibre, a particular and detailed statement of the present armament, both on board and on shore, is required. With this view the enclosed printed form has been prepared, which you are required to fill up with the least possible delay.

The measurements required are—

1st. Height of ports, from top side of plank shear to lower side of main rail.
2d. Width of port inside of stanchions.
3d. Height from deck to top side of plank shear.
4th. Distance from water-way seam to main hatch combings.
How many guns can be worked on board effectively.

Very respectfully, your obedient servant, R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 12—ADDENDA.]

To Collectors and Surveyors making disbursements on account of the Revenue Marine or Revenue Boats.

TREASURY DEPARTMENT, *August 11th*, 1845.

In order to facilitate the examination of accounts rendered against the Revenue Marine or Revenue Boats, the disbursing officers are requested to make a memorandum on each voucher, (paid by special instruction of the Department,) the date of such authority as below.

R. J. WALKER, *Secretary of the Treasury.*

"Authorized by Secretary's letter, dated 18 ."

[CIRCULAR—NO. 13—ADDENDA.]

To Officers of the Customs.

TREASURY DEPARTMENT, *September 11th*, 1845.

In the circular instructions from this Department, addressed to Collectors and Naval officers, by my predecessor, on the 5th August, 1844, I have observed the following paragraphs:

"The chargé d'affaires of his Majesty, the King of the Netherlands, has presented a complaint that the duty of twenty per cent. ad valorem, levied upon coffee imported from the ports of the Netherlands, is in contravention of the subsisting treaties between the United States and the King of the Netherlands; seeing that, by the ninth section of the act of 1842, coffee imported in vessels of the United States, from the place of its growth or production, is exempt from duty."

"By the first article of the treaty of 1839, betwen the United States and the United Netherlands, it is stipulated, that 'goods and merchandise, *whatever their origin may be*, imported into, or exported from, the ports of the United Sates, from or to the ports of the Netherlands, *in Europe*, in vessels of the Netherlands, shall pay no other or higher duties than shall be levied on the like goods and merchandise imported or exported in national vessels, &c.' "

"As coffee imported in the vessels of the United States is exempt from duty, it follows, from the treaty before recited, that coffee imported in the vessels of the Netherlands, from their ports in Europe, is exempt from duty. Therefore, such duties as have been so levied upon coffee so as aforesaid imported in vessels of the Netherlands from their *ports in Europe*, must be refunded; and, in future, coffee so imported must be admitted free of duty."

It has necessarily followed, in practice, from these instructions, that while the coffee of Java, imported in vessels of the Netherlands, from ports in the Netherlands, has been exempted from duty on its arrival in the United States, the same article, when imported in American vessels from the same ports in the Netherlands, has been subjected, under the provision of the 10th section of the Tariff act of 30th August, 1842, to the payment of a duty of 20 per cent. ad valorem, as a non-enumerated article.

My attention having been directed to the subject, and it being found difficult to conceive that any provision or stipulation in a treaty with a foreign power could have been intended, on the part of the United States, to place the vessels of that foreign power, or their cargoes, on a more favorable footing in ports of the United States than vessels of the United States or their cargoes, a careful examination was made of the terms of the treaty with the Netherlands, to which reference is had; which examination has resulted in a full confirmation of the opinion, as at first entertained, that no such provision or stipulation is contained therein.

The stipulation in the first article of the treaty of 19th of January, 1839, referred to by my predecessor, is found to be in the following words:

"Goods and merchandise, whatever their origin may be, imported into, or exported from, the ports of the United States, from or to the ports of the Netherlands, in Europe, in vessels of the Netherlands, shall pay no higher or other duties than shall be levied on the like goods and merchandise *so* imported or exported in national vessels."

The words "*so* imported," used as above quoted, plainly and unequivocally qualify and limit the privileges or immunities granted to vessels of the Netherlands, and their cargoes, arriving in ports of the United States from ports in the Netherlands, to those privileges or immunities alone granted by the laws of the United States to American vessels and their cargoes arriving in the ports of the United States from ports in *the Netherlands*. It will be observed, that the important qualifying word "so" is omitted in the reference made to the terms of the treaty in the Treasury instructions of August, 1844—an inadvertence in quotation, which may have led to the erroneous conclusion arrived at in those instructions.

Great respect is entertained for the opinion of my predecessor; but the weight which is justly due to that opinion must be considered in connexion with the fact, that it is opposed in this case to a decision directly adverse by the Treasury Department, through the Secretary *ad interim*, under date of the 27th May, 1844.

In deciding between these two conflicting opinions, my mind is brought to the conclusion, that our reciprocity treaty with the Netherlands was never intended to place any cargo introduced in foreign vessels upon a footing more favorable than if the same cargo were imported in American vessels.

It being essential that the error referred to should be at once corrected in the practice of the several ports of the United States, I hasten to communicate the views of this Department, in order that, on all future importations of coffee into ports of the United States, the duty of twenty per cent. ad valorem, as imposed by law, may be charged; whether such importation be made in vessels of the United States or of the United Netherlands, unless the said coffee be imported from *the place of its growth or production;* in which case, whether imported in vessels of the United States, or in those of the United Netherlands, it will be exempted from the payment of duty, as provided by law and treaty stipulations.

The occasion is taken to state, for your government, in regard to analogous questions that may arise in your port, in reference to importations in foreign vessels, that, in no instance known to this Department, has it been deemed the policy of the United States, in forming commercial regulations with a foreign nation, to place the vessels of such nation, or their cargoes, on a more favorable footing in ports of the United States, than vessels of the United States or their cargoes, by the grant of any privilege or immunity whatever.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 14—ADDENDA.]

To Officers of the Customs.

TREASURY DEPARTMENT, *October 3d*, 1845.

SIR: A question as to the true construction of that portion of the Tariff act of 1842, levying duties on importations of wool unmanufactured, having been presented to this Department, it has been considered with all the care and attention due to the importance of the subject.

In the first subdivision of the first section of the act, it is provided, that—"On course wool unmanufactured, the value whereof, at the last port or place whence exported to the United States, shall be seven cents or under per pound, there shall be levied a duty of five per centum ad valorem; and on all other unmanufactured wool there shall be levied a duty of three cents per pound, and thirty per centum ad valorem."

This enactment is sufficiently clear; but in the *provisoes* that follow, it is declared, "That when wool of *different qualities*, of the same kind or sort, is imported in the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package shall be appraised by the appraisers at a rate exceeding seven cents per pound, it shall be charged with a duty in conformity to such appraisal: *Provided, further*, That when wool of *different qualities* and different kind or sorts is imported in the same bale, bag, or package, the contents of the bale, bag, or package shall be appraised at the value of the finest or most valuable kind or sort, and a duty charged thereon accordingly: *Provided, further*, That if bales of *different qualities* are embraced in the same invoice at the same price, the value of the whole shall be appraised according to the value of the bale of the best *quality*."

In determining the question as to the liability of wool unmanufactured to the charge of the higher rate of duty, under these several *provisoes*, in consequence of the attendant circumstances therein mentioned, it became necessary to ascertain and establish the true meaning of the words *quality* and *qualities*, as used therein, and consequently whether the said words should or should not be taken as synonymous with *value*.

After due reflection, the Department was of opinion that the words were not of the same signification; a conclusion fully sustained by the works of standard authority on synonymes, where the *quality* of a thing is understood to be a property inherent in the object, and co-existent; while its *value* is accidental or contingent, depending on the variable tastes or wants of man; *price* being the measure of *value*, in mercantile transactions.

These distinctive definitions would seem, also, to have been in view of the framers of the law, as a reference to the dictionaries of commerce, of the highest character, will show that they are recognised, and actually applied to the several varieties of wool, in the separation and assorting of fleeces.

In a case recently before the Department, arising on an importation of 116 bales of Cordova wool, from Buenos Ayres, into the port of New York, the appraisers appointed under the provisions of law, after an examination of the entire invoice, reported, that, although five of the 116 bales were, at the time of purchase, from the effect of washing, of a higher value than seven cents per pound, and the value of the entire invoice, if rated according to the valuation of those bales, would be *eight* cents per pound, yet the whole 116 bales embraced in the invoice were of the the same kind and sort, and did *not* differ in *quality*.

Under these circumstances, and upon the facts shown, the decision of the Department was, that the value of the whole invoice in question was not to be appraised according to the value of those particular bales found to contain wool the value of which was over seven cents per pound.

You will be regulated in the practice of your office by these views in regard to similar cases occurring at your port.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 15—ADDENDA.]

To Registers of Land Offices and Receivers of Public Moneys.

GENERAL LAND OFFICE, *October 13th*, 1845.

GENTLEMEN: The Secretary of the Treasury having so far modified his Circular of Instructions, under date of 13th June last, relative to accounts for postages, as to dispense with a special order from the Department for payment in each case, as therein prescribed, the instruction in my Circular of 28th June last is of course modified accordingly.

The postages on all public letters and documents charged to both of your offices, from day to day, is to be paid by the Receiver, and at the end of the quarter he will transmit a detailed account of the same, receipted by the postmaster, and verified by your oaths, as vouchers to his quarterly account.

Should it be considered, between you, a convenient arrangement for the Register to pay his own postages as they accrue, and at the end of the quarter to be reimbursed by the Receiver for the amount of the postmaster's account for the whole term, (verified by his own affidavit,) such course may be adopted.

The official inconvenience found to result from including many subjects in the same letter, has induced me to rescind the instructions of the Circular aforesaid in this respect, and to revert to the former regulation under the Circular of 25th May, 1831, (sixth clause thereof,) which requires that every subject should constitute a separate letter.

All letters, reports, and documents transmitted by you to this office, are to be endorsed in the mode prescribed by the Secretary of the Treasury in the annexed Circular.

Very respectfully, your obedient servant,

Commissioner.

TREASURY DEPARTMENT, *March 16th*, 1843.

All official letters, reports, and communications to this Department, or to the head of any office thereof, will be folded and enclosed in a wrapper; and on the middle fold will be endorsed the name of the person making the same, with his official title, the place from which sent, the date, and a brief analysis of its contents, in the manner indicated by the annexed form. If more than one paper is sent, the analysis should contain the substance of all such papers, or the subject of them, and the number of papers enclosed should be stated. On the outside wrapper should be endorsed the name of the office from which the communication is sent, when transmitted by any officer of the Government.

An observance of this regulation will much promote the convenience of all the officers and clerks of the Department, and will ensure a more prompt attention to the communications thus endorsed.

The heads of the different offices of the Department are particularly requested to conform to this rule, and to enforce it on all who address communications to them.

J. C. SPENCER, *Secretary of the Treasury.*

E. CURTIS, *Collector. New York, March* 17, 1843.

Account of receipts and expenditures for week ending 11th instant.

Also transmits application of A. and B. to make entry under act of 1st March, 1823, with three papers enclosed.

☞When there is more than one paper enclosed, each paper must be separately endorsed as to its nature, viz: "Return of specie;" "monthly return of moneys received and disbursed;" "weekly return of moneys received and disbursed," &c.

[CIRCULAR—NO. 16—ADDENDA.]

Instructions for Pay Agent to make deposites, and keep his accounts, as such, with Corcoran & Riggs.

TREASURY DEPARTMENT, *October 22d*, 1845.

SIR: Messrs. Corcoran & Riggs having made a deposite of stock with this Department, as collateral security for funds to be placed with them by disbursing officers, I have to request that the pay agent of your office be directed to make his deposites, and keep his accounts, as such, with those gentlemen.

Very respectfully, your obedient servant, R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 17—ADDENDA.]

Order.—Revenue Marine.

TREASURY DEPARTMENT, *November 1st*, 1845.

From and after the receipt of this order, no paints, other than black and white, with their admixture (lead color) will be allowed to the Revenue vessels, or permitted to be used on board.

The use of gold leaf, except upon the head and stern carving, is likewise prohibited.

With a view to economy, and the establishment of uniformity, a strict compliance with this order is required.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 18—ADDENDA.]

TREASURY DEPARTMENT, *November 20th*, 1845.

SIR: This Department has had under consideration certain questions submitted from some of the ports, as to the proper rate of duty chargeable on various kinds of silks enumerated in the *second* subdivision of the *third* section of the Tariff act of 30th August, 1842, the language of that portion of the act having given rise to some diversity of construction.

In order that a uniformity of practice may be established at the several ports, the Department communicates the following as the conclusion to which it has arrived, after a careful examination of the subject:

That the class of silks mentioned in the law as "pongees, and plain white silks *for printing or coloring*," entitled to entry at a duty of one dollar and fifty cents per pound of sixteen ounces, while it may comprehend, besides pongees, such articles as sarsnets and other thin and cheap white silks generally, if not always dyed after importation, and before being used, does not extend to such description of silks as white satins and white nankin crapes, known to be extensively used for bonnets, dresses, &c., without being first dyed or colored.

That the Tariff act, in specifying as *raw silk* all silks in the gum whether in hanks, reeled, or otherwise, as entitled to entry at a duty of fifty cents per pound of sixteen ounces, necessarily places in this class the several varieties known in the trade, under the designation of *singles tram* on thown or organsine, provided that in reeling or making up into hanks the silks remain in its natural gum. When purified from the natural gum, and prepared by dying, or otherwise, for any of the ordinary purposes of sewing silk or silk twist, it is considered that it becomes liable to the duty of two dollars per pound of sixteen ounces, imposed by the same act on those specified articles. In the section under consideration, a duty of twenty-five per cent. ad valorem is levied upon floss and all other similar silks purified from the gum, dyed, and prepared for manufacture. If, therefore, the *tram singles* and thown or organsine silks of commerce be, as it is contended by importers, similar to, or identical with the floss silk mentioned in the law, they would be entitled to entry at the same rate of duty, when so purified from the gum, dyed and pressed for manufacture.

It has been suggested to the Department, that articles of silk manufacture, such for example as sewing silk, may be introduced under false appellation, after being artificially gummed, with the view of evading the higher rate of duty; a proper attention on the part of the United States appraisers, and a due examination of the article, will however enable them to prevent the accomplishment of such design, should it be attempted.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 19—ADDENDA.]

To Collectors having the superintendence of Revenue vessels and boats.

TREASURY DEPARTMENT, *November 25th*, 1845.

The period when the contracts for supplies of rations and ship chandlery for the use of Revenue vessels and boats shall expire being near at hand, you are requested to cause notice to be given and proposals invited for the year 1846, and it is to be distinctly understood that no bids will be entertained from persons not actually engaged in the business to which those offers refer, and bidders will be notified in the advertisements to transmit their proposals, sealed, to this Department.

R. J. WALKER, *Secretary of the Secretary.*

[CIRCULAR—NO. 20—ADDENDA.]

Revenue Marine Order.

TREASURY DEPARTMENT, *December 1st*, 1845.

SIR: As the season is approaching when much suffering and distress experienced by vessels bound to ports in the United States from long voyages may be alleviated by the agency of the Revenue vessels while cruising on the coast, in discharge of the duties enjoined by the act of Congress of December 22, 1837, I have thought it advisable to designate the Revenue schooner under your command more especially for that service.

To enable you to afford the required assistance to vessels and crews in all cases of distress, it will be proper that you should carry provision, fuel, and water, in such quantities as can be conveniently stowed.

Should the underwriters see fit to place clothing or other supplies on board, you will take charge of the same, and dispose of them agreeably to their directions.

Thus prepared, you are directed to cruise between and keeping as close to the land as may be consistent with the safety of the vessel, and not going into port oftener than you may be compelled to from stress of weather or want of supplies; on all such occasions you will immediately report to the Department the cause of such return to port.

While cruising you will speak all vessels approaching the coast, which you may fall in with, and afford to those requiring aid or relief such assistance as may be adapted to their condition and necessities, and as it may be in your power to render; and that any supplies thus furnished may be duly accounted for, you will charge them at the cost value, handing over to the Collector any money, or orders, which you may have received therefor, and taking his receipt for the same.

You will cause the tracks made during your cruise to be distinctly traced upon the chart, and all soundings, stating the depth of water, quality of the ground, &c., entered upon the journal. A full list of all vessels boarded or spoken, specifying those relieved, the nature of the assistance afforded, and the position of the vessel at the time, with an abstract of the distance run by log, will be transmitted to the Department, at the expiration of the cruising, on the first of April next.

I am, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 21—ADDENDA.]

TREASURY DEPARTMENT, *December 9th*, 1845.

SIR: The attention of this Department has been directed to certain questions arising on the importation into the United States of the article known as "guano or bird manure," chiefly brought from the coast of Peru and Chili, and the coast of Africa.

The article not being mentioned in the Tariff act, necessarily belongs to the class of non-enumerated articles charged by the section of the act with a duty of twenty per cent. ad valorem.

It has been decided by this Department, that when no invoice accompanied the importation, an appraisement is to be made, as required by the second section of the Revenue act of first March, 1823, and in the manner prescribed by the fifth section of that act; but when no reference can be had to actual cost by purchase or market value, as therein mentioned, that the wages of the crew of the vessel, or the value of their services for the time employed in collecting and lading the article, together with the cost of bridge, wharves, or such other actual expenses as may be ascertained to have been incurred in the collecting and lading, should form the standard of cost or value of the article when laden on board the vessel.

This being considered a fair and just mode of estimating value, when no actual cost by purchase or market value can be ascertained, is therefore to be adopted in all such cases; the appraisers proceeding by all reasonable ways and means in their power to ascertain and estimate the value of the article, from the various expenses incident to the procuring and putting it on board, without reference to any standard of value heretofore assumed in regard to importations from the possessions of Peru or Chili, founded in part on the sale-value of the article in the United States.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 22—ADDENDA.]

Revenue Marine.

TREASURY DEPARTMENT, *December 28th*, 1845.

SIR: In addition to the information furnished pursuant to the requirements of the Circular, dated August 11th, 1845, replies to the following inquiries are required at your earliest convenience:

1st. What is the weight of each iron gun on board?

2d. What is the weight of each brass gun on board?

3d. If any guns belonging to the service be in store, what is the weight? Designating the iron and brass separately.

4th. Is the vessel under your command capable of carrying a long 18 or 32-pounder pivot gun, and are the deck arrangements such as will accommodate it?

Should the original weights be defaced, you will take measures to have them ascertained with accuracy.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 23—ADDENDA.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *January 9th*, 1846.

You are hereby instructed, that all vessels of the United States, and their cargoes, arriving in your collection district, from any port in the State of Texas, on and after the 31st day of December, 1845, the date of the act "to establish a collection district in the State of Texas, and for other purposes," are to be placed on a similar footing, without reference to the date of their clearance from ports in said State, with vessels and their cargoes arriving from any other district or port in the United States; and so as to vessels of the United States departing from your district with merchandise of foreign growth, manufacture, or production, for the State of Texas, with respect to coastwise transportation for benefit of drawback. Vessels and their cargoes arriving in any port in the State of Texas, either from a foreign port, or a port in any other State or Territory of the United States, are to be placed on a similar footing with vessels and their cargoes arriving at ports in any of the States of the Union.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 24—ADDENDA.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *February 28th*, 1846.

SIR: I have to advise you, that this Department, under the instruction of the President, having carefully examined and considered the terms of the 2d article of the convention between the United States and Great Britain, concluded on the third day of July, 1815, continued by that of the twentieth of October, 1818, and again by that of the sixth of August, 1827, in connection with the provisions of the twenty-fifth section of the act of Congress of the thirtieth of August, 1842, changing and modifying the laws imposing duties on imports, has decided as follows:

That articles, the growth, produce, or manufacture, of British territories in Europe, actually shipped from such territories for the United States, prior to the first day of September, 1842, cannot, on importation into any port of the United States, be legally subjected to a higher duty than that exacted on *like articles*, the growth, produce, or manufacture of any other foreign country, shipped prior to that date from ports eastward of the Cape of Good Hope, or beyond Cape Horn.

In order, therefore, that the Department may be in possession of the information necessary to its consideration of any claims for return of excess of duty exacted, which may be presented under this decision, you are directed to furnish, at as early a period as practicable, a list of all articles, the growth, produce, or manufacture of British territories in Europe, imported into your port, in vessels which had actually left their last port of lading in the said territories prior to the first of September, 1842; the said articles being *like articles* to any goods which, on importation, were considered at your port entitled to entry under the provisions of the 25th section of the act of Congress above mentioned; it being understood, in reference to the provisions of that section, that, within the meaning and intent of the law, the term "eastward of the Cape of Good Hope, or beyond Cape Horn," is not considered as embracing any port of Europe, or any port of Asia or Africa, upon the Mediterranean or the Black Sea.

It is desirable that the list of British articles should be alphabetically arranged, with the rate of duty charged on each article stated; a second column showing, placed opposite to each British article, the *like article*, admitted at a lower rate of duty, with the rate affixed.

You are requested to add such explanatory remarks or descriptions as may be necessary in reference to any of the enumerated articles, to afford the Department a knowledge of their true character.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 25—ADDENDA.]

TREASURY DEPARTMENT, *March 20*, 1846.

SIR: Herewith is transmitted a lithograph, representing a view of the half-cross section of a vessel at the port abreast of the main hatch, and a front view of the port. I have to request that you cause the measurements required to be filled up carefully, and returned to this Department.

In addition to which you will cause an outline of the deck to be made on a scale of ¼ inch to the foot, showing the space occupied by round houses, masts, hatches, pivot gun, (if any on board,) trunk, &c., marking the position of the ports, measuring the beam at every ten feet of the length, from the inside of one plank shear to the inside of the other.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 26—ADDENDA.]

To Collectors of the Customs having charge of disbursements on account of the Revenue Marine.

TREASURY DEPARTMENT, *April* 8, 1846.

In order to facilitate the examination and adjustment of accounts for the above service, Collectors are required to provide their offices with the printed heads as prescribed by the regulations, and the quarterly accounts must be accompanied by a classification similar in form to the enclosed, but as much enlarged as may be required; and no accounts will be credited unless accompanied by a requisition in proper form, unless the payment was made by special order of this Department; in which case reference to the date of the order must be made on the face of the bill.

The retention of moneys due to the crew, in the hands of commanders, is expressly prohibited; all unpaid wages must be retained by the Collector, and accounted for upon the pay rolls.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

Abstract Statement and Classification of Disbursements for the Revenue Marine, in the District of ———, made by ——— for the ——— ending ———, A. D. 18 .

Pay.		Retained rations and liquor equivalent.		Rations delivered in kind.		Per diem compensation and travelling expenses.		Repairs.		Equipments.		Furniture.		Nautical instruments.		Oil and paints.		Wood and coal.		Ammunition.		Miscellaneous.		Construction of new vessels.		Collectors' commissions.		Total expenditure.	
$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.	$	Cts.

N. B. When disbursements have been made for more than one vessel, the Collector will please to fill up, under the appropriate heads, the expenditure for each separately.

[CIRCULAR—NO. 27—ADDENDA.]

To Superintendents of Lights.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE, *May* 1, 1846.

SIR: In order that the repairs at the Light-houses in your district may be made as early in the season as practicable, I have to request that you will visit each and all of them in the month of June or July of each year, and report to me their condition, specifying any repairs that may be necessary, with an estimate of the probable cost of the same; on receiving which, authority will be given for making the repairs.

The Revenue Cutter, it is presumed, can convey you to the several Light-houses; and in case your duties as Collector shall be so pressing as not to admit of your absence, you will authorize the captain of the cutter to visit the said lights and make the report required.

Besides noticing the repairs which may be necessary, the report ought to state the condition in which the lamps and apparatus were found, the quality of the oil, and what are the habits and conduct of the keepers.

Your reasonable expenses, while on this duty, will be allowed.

I have the honor to be, sir, respectfully, your obedient servant,

S. PLEASONTON, *Fifth Auditor, and Gen'l Supt. Lights.*

[CIRCULAR—NO. 28—ADDENDA.]

To Commanders of Revenue Steamers.

TREASURY DEPARTMENT, *May* 12, 1846.

SIR: You will instruct the Chief Engineer not to use the printed Steam Journal, except on such days as the engines are in motion.

Several Journals have been received at this Department, in which a large portion of the printed forms were entirely blank.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 29—ADDENDA.]

TREASURY DEPARTMENT, *May* 29, 1846.

SIR: Several of the Revenue Vessels which have been ordered to the Gulf of Mexico, have on board officers and men whose families reside at northern ports, and are dependent for support upon the regular receipt of the whole or a portion of their compensation. With a view to their relief, and at the same time to prevent any derangement of the accounts, printed forms are herewith transmitted. Any additional number of which, as may be required, you will please cause to be printed, and deliver to the Captains for presentation with their pay rolls. The rolls will be made out in the usual form, and the whole amount appear in the proper column, with the customary signatures as receipts. The printed forms will be filled up with the names, rank, &c., of the persons who desire to receive the whole or a portion of their pay at the North, and each amount set opposite in the proper column. From the gross footings of the pay rolls will be deducted the total amount as a sum paid by the Collector of the Customs at whatever point they may desire, and which sum such collector or collectors will be authorized to distribute to their families.

The printed forms, duly attested, will be transmitted by the Captain or yourself to the different collectors where the payments are to be made. Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 30—ADDENDA.]

To Collectors and all Officers of the Customs or Revenue.

TREASURY DEPARTMENT, *June 12th*, 1846.

SIR: Information has been received that efforts will be made for the shipment of contraband of war through neutral ports, intended for the use of Mexico during the existing war. You are requested to use the utmost vigilance to prevent, by all lawful means, any such shipments, consulting, when necessary, with the District Attorney of the United States, and also communicating with this Department. Very respectfully, your obd't serv't,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 31—ADDENDA.]

Revenue Marine.

TREASURY DEPARTMENT, *June 12th*, 1846.

This Department having adopted Rogers & Black's Semaphoric Dictionary for the use of the Revenue Marine, a full set of the flags, with a copy of the Dictionary, will be forwarded to each vessel, put up in a convenient chest.

A simple, and at the same time comprehensive, mode of communicating intelligence between the vessels of the Revenue Marine, or between them and other vessels at sea, as well as with the shore, is a subject of great importance, and as the use of this mode of communication is being introduced at the Semaphoric Stations upon the sea board, you are desired to embrace every opportunity after their reception, to familiarize the officers with their use, by making frequent communications when in sight of other vessels so provided, dispensing with the use of boats to communicate or receive intelligence whenever circumstances will permit.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 32—ADDENDA.]

To Collectors of the Customs having charge of Disbursements on account of the United States Revenue Marine.

TREASURY DEPARTMENT, *June 13th*, 1846.

Notwithstanding the prohibition frequently expressed by this Department, it appears, by reference to the pay-rolls rendered from several stations, that pay is frequently retained from the crew without being noticed upon the pay-rolls. The Collector is, as the disbursing officer, held responsible for the payment of the crew, and the payments must be made by himself or his accredited agent; and should the commanding officer desire that any portion of the compensation be retained, the amount must be held in the hands of the Collector, and accounted for in the appropriate column upon the pay-rolls.

In no case shall the compensation, which may be due to the crew, be paid over to the officers of the vessel, or any portion thereof be retained in their hands, except the money equivalent which may accrue on account of rations undrawn by cooks, stewards, &c., when such persons subsist from the officers' mess.

When required by the Collector, or his agent, the commanding officer shall cause the crew to be mustered for payment, and shall himself, or in his absence one of his officers shall, witness the settlement.

Any refusal or neglect to muster the crew as directed, will be reported to this Department.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 33—ADDENDA.]

To Collectors of the Frontier Ports.

TREASURY DEPARTMENT, *June 20th*, 1846.

It being understood that a difference of practice exists in some of the frontier ports, in regard to the entry of certain articles imported from the British possessions, the attention of the Collectors is called to the provisions of law applicable to the articles in question.

By the 5th section of the Tariff act of 1842, (first *proviso* to the 11th subdivision,) it will be perceived that "*unwrought spars*, and all other descriptions of wood, which shall have been wrought into shapes that fit them, respectively, for any specific and permanent use without further manufacture, shall be deemed and taken as manufactured wood, and pay duty accordingly." The rate of duty levied by the same section on manufactured wood being *thirty per cent.* ad valorem.

By the second *proviso* to the 11th subdivision of this section, a duty of *twenty per cent.* ad valorem is imposed on *rough sawed timber*, obviously comprehending the article called "shingle bolls."

It being represented to the Department that at some of the ports irregular practices prevail in estimating the value of wool imported on the skin, it is deemed necessary to direct the particular attention of Collectors to the first section of the act, (last proviso to the first subdivision,) providing, "That wool imported on the skin shall be estimated as to weight and value as other wool," and strictly to enjoin upon them the duty of ascertaining, by every reasonable means in their power, the true and actual cost or value of such wool imported on the skin, whether the same be accompanied by invoice or not, in order to the prevention of fraud on the Revenue by under-valuation.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 34—NEW SERIES.]

TREASURY DEPARTMENT, *June 25th*, 1846.

SIR: While it is uncertain whether Congress will increase the means, at the disposal of this Department, for the relief of sick and disabled seamen during the year ending the 30th June, 1847, it will be proper that your disbursements for that object shall not exceed the limitations of the circular instruction of the 2d June, 1845; and you are required to limit them accordingly.

Should an appropriation be made in aid of the fund, you will be duly advised thereof.

I am, respectfully, sir, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 35—NEW SERIES.]

To United States Marshals.

TREASURY DEPARTMENT, *July 1st*, 1846.

SIR: The provisions of the 167th paragraph of the act of Congress of 18th May, 1842, entitled "An act making appropriation for the civil and diplomatic expenses of Government for the year 1842," require every district attorney, clerk of a district court, clerk of a circuit court, and marshal of the United States, to make returns in writing, on the first days of January and July in each year, to the Secretary of the Treasury, embracing all the fees and emoluments of their respective offices of every name and character, whether received or payable, during the half year preceding, &c. The 3d section of the Appropriation act of 3d March, 1845, further provides, that no part of any appropriation for the judicial expenses of the United States shall be paid, or in any way allowed, to any person neglecting to comply with all and every requirement contained in the 167th paragraph above mentioned.

In order to carry out these provisions in the most prompt and convenient manner, you will be pleased, whenever any advance shall become necessary from the appropriation for expenses of courts, to meet such expenses within your district, to ascertain, before making application to this Department for such advance, whether the district attorney and clerks have rendered the returns, without which no payment can be lawfully made them out of the appropriation. Whenever the returns have been duly made, the fact may be shown by the acknowledgment of this Department. If it shall not appear that their returns have been made, you will omit from your estimate of the sum required to be advanced, any thing for the payment of officers so neglecting the duty imposed by law.

In your estimates for advances you will specify, separately, the sums which, after the proper examination into the state of the dockets, and the course of business before the courts, will probably be required within a certain time for the following purposes:

For fees of grand jurors.

For fees of petit or traverse jurors.

For fees of witnesses summoned in behalf of the United States by order of the district attorney.

For fees of the marshal and his deputies.

For fees of the district attorney.

For fees of clerks of courts, as well as such other necessary and lawful expenses as are chargeable to that appropriation.

Whenever criminal trials or proceedings are likely to occasion extraordinary expenses, and require an advance of an unusual amount, you will state the names of the offenders, and the nature of the charges against them, in order that the Department may be possessed of sufficient grounds for such advance.

The marshals being responsible for the legal disbursement of all sums advanced to them respectively from the appropriation for expenses of courts, they can only avoid delay, inconvenience, and loss, on the adjustment of their accounts, by strictly confining their disbursements to objects clearly within the scope of the appropriation, as well as sanctioned by the proper officers in conformity to law. Should any doubt arise as to the propriety of paying any claim, whether so sanctioned or not, you will ask the instructions of the First Comptroller, as to the propriety of paying it, who is charged by law with the final settlement of marshals' accounts.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 36—ADDENDA.]

TREASURY DEPARTMENT, *July 14th*, 1846.

SIR: One chest containing Rogers and Black's American Semaphoric Signals and Dictionaries, for the use of the Revenue employed at , have been shipped at Baltimore to your address, and I will thank you to cause them to be delivered on their arrival, and their reception acknowledged to this Department.

R. J. WALKER, *Secretary of the Treasury.*

(CIRCULAR—NO. 37—ADDENDA.]

Notice to Collecting, Receiving, and Disbursing Officers of the United States.

TREASURY DEPARTMENT, *August*, 1846.

In the 6th, 9th, 15th, and 16th sections of the act of the 6th instant, establishing the constitutional Treasury, it is provided as follows:

[See sections 6, 9, 15, 16, act 6th August, 1846.]

The attention of public officers, enumerated in the above sections, is hereby called to the provisions therein contained; unless, when otherwise specially directed, the officers referred to in the 9th section will make their deposites in accordance with the provisions of this law at least once a week.

The Collectors at New York and Boston will make their deposites daily with the Assistant Treasurers.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 38—ADDENDA.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *August 10th*, 1846.

Annexed is a copy of an act, entitled "An act to exempt canal boats from the payment of fees and Hospital money," approved 20th July, 1846.

It will be observed that the act merely exempts canal boats from the payment of Marine Hospital tax or money, and also from the payment of fees, or any compensation for any "register license, or enrolment and license," or for granting any such papers, or the performance of any act incident thereto, but does not obviate the necessity of such boats being provided with the papers required by existing laws, or exempt them from a compliance in all other respects with the provisions of the Registering and Recording act of the 31st December, 1792, or the Enrolling and Licensing act of the 18th February, 1793, as the case may be.

The boats referred to in the act are deemed to be such as are adapted for, and ordinarily employed in, the transportation of any goods, wares, and merchandise, or passengers on or through canals "without masts or steam power."

R. J. WALKER, *Secretary of the Treasury.*

[COPY.]

An Act to exempt Canal Boats from the payment of Fees and Hospital Money.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the owner or owners, master or captain, or other persons, employed in navigating canal boats without masts or steam power, now by law required to be registered, licensed, or enrolled and licensed, shall not be required to pay any Marine Hospital tax or money; nor shall the persons employed to navigate such boats receive any benefit or advantage from the Marine Hospital fund; nor shall such owner or owners, master or captain, or other persons, be required to pay fees, or make any compensation for such register, license, or enrolment and license; nor shall any such boat be subject to be libelled in any of the United States courts, for the wages of any person or persons who may be employed on board thereof, or in navigating the same.

SEC. 2. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed.

APPROVED, *July 20th*, 1846.

[CIRCULAR—NO. 39—ADDENDA.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *August 15th*, 1846.

SIR: By the act of Congress, approved the 8th of May, 1846, "To supply deficiencies in the appropriations for certain objects made for the service of the fiscal year ending 30th June, 1846," provision being made "for refunding certain duties collected under the act of the 30th August, 1842, entitled an 'act to provide revenue from imposts,' &c., contrary to the terms of the *Convention between Great Britain and the United States*, in fulfilment of the agreement lately entered into by the Government of the United States and Great Britain," you are authorized and directed to make immediate examination of such claims as may be presented at your office for return of the excess of duties exacted on the importation of articles, the growth, produce, or manufacture of British Territories in Europe, in vessels which had left their last place of lading in said Territories prior to the 1st of September, 1842.

You will furnish to the respective claimants to be submitted to this Department, a statement in each case, certified by yourself and the Naval officer, setting forth the several particulars of the claim, and showing the amount of duty to be refunded as excess over the rates of duty paid on *like articles* admitted to entry from places eastward of

the Cape of Good Hope, or beyond Cape Horn, under the privilege granted by the 25th section of the Tariff act of 1842: on which statement, should it be found satisfactory, the claim will be adjusted at this Department, and the amount shown to be due, paid by draft on the Treasury in favor of the claimant, or his legally constituted agent or attorney.

The accompanying list of articles imported from British Territories in Europe, and corresponding or *like articles* imported from India, compiled from returns made from the principal ports of the United States, in conformity with the circular instructions of the 28th February last, is transmitted, as exhibiting a view of the articles, in regard to which application for return duty may be presented. R. J. WALKER, *Secretary of the Treasury.*

LIST OF ARTICLES OF MERCHANDISE

Compiled from the returns of actual importations at the principal ports of the United States, being the growth, produce, or manufacture of British Territories in Europe, imported in vessels which have left their last port of lading in said Territories prior to the 1st September, 1842; with a corresponding list, submitted to the Department by the Collectors of Customs, as of *like articles* imported from ports eastward of the Cape of Good Hope, or beyond Cape Horn, and admitted to entry at rates of duty existing prior to the passage of the Tariff act of 30th August, 1842, under the provisions of the 25th section of that act.

British Articles.	Rate of duty charged under act of 1842.	Like Articles from India, &c.	Rate of duty charged under previous laws.
China and earthenware	30 pr. ct., ad val.	China and earthenware	20 per ct. ad val.
Cottons	30 ditto	Cottons	21½ ditto
Cotton hosiery	30 ditto	Cotton hosiery	21½ ditto
Cotton umbrellas	30 ditto	Cotton umbrellas	21½ ditto
Clothing, ready made	50 ditto	Clothing	29 ditto
Fire arms, (other than muskets and rifles)	30 ditto	Fire arms	23 ditto
Fans	25 ditto	Fans	21½ ditto
Hair combs	25 ditto	Hair combs	15 ditto
		Hats, palm leaf or Guayaquil	20 ditto
Hats, (straw, chip, grass, palm leaf, &c.)	35 ditto	Do. other straw	30 ditto
Hides and skins, raw	5 ditto	Hides and skins, raw	Free.
Imitation jewelry	25 ditto	Imitation jewelry	21½ ad valorem.
Laquered ware	30 ditto	Laquered ware	21½ ditto
Linseed	5 ditto	Linseed	Free.
Manufactures of iron and steel, cutlery, &c.	30 ditto	Manufactures of iron and steel, cutlery, &c.	21½ ad valorem.
Mathematical instruments of brass, &c.	30 ditto	Mathematical instruments of brass, &c.	21½ ditto
Mats and matting	25 ditto	Mats and matting	20 ditto
Mulls	30 ditto	Mulls, India	25 ditto
Do.	6 cts. sq. yard.	Do. do.	7½ cts. sq. yd., less 7-10ths of excess.
Nuts	1 ct. per lb.	Walnuts	20 per ct. ad val.
Plated ware	30 pr. ct. ad val.	Plated ware	21½ ditto
Paper, copper plate	12½ cts. per lb.	Paper, copper plate	10 cts. pr. lb. less 7-10ths of ex. over 20-100ths.
Preserves	25 pr. ct. ad val.	Preserved ginger	21 pr. ct. ad val.
Pearl buttons	25 ditto	Pearl buttons	20 ditto
Rugs	40 ditto	Rugs	29 ditto
Silks, piece goods, colored and black	$2.50 per lb.	Satins and senchews, colored and black	20 ditto
Do. do. white	$1.50 do.	Pongees and senchews, white	20 ditto
Silk and Alpacca goods	30 pr. ct. ad val.	Silk and Alpacca goods	20 ditto
Silk hdkfs.	$2.50 per lb.	Silk hdkfs.	20 ditto
Do. shawls	$2.50 do.	Shawls, damask crape	20 ditto
Do. shawls and hdfs., sewed	30 & 40 p. ct. ad v.	Shawls, crape, embroidered	20 ditto
Do. shoes	30 cts. per pair.	Slippers, cloth, embroidered with silk	25 cts. pr pair, less 7-10ths of excess.
Do. raw	50 cts. per lb.	Raw silk	20 pr. ct. ad val.
Silk, sewing	$2.00 per lb.	Sewing silk	26 ditto
Tin, in pigs and bars	1 pr. ct. ad val.	Tin, in pigs and bars	Free.
Toys, paper	30 do.	Toys, paper	20 pr. ct. ad val.
Twine	6 cts. per lb.	Twine	5 cts. per lb.
Wood work boxes	30 pr. ct. ad val.	Work boxes	21½ pr. ct ad val.
Wool, not exceeding 7 cents per lb.	5 do.	Wool, not exceeding 8 cts. pr. lb.	Free.

As the records of the Custom-houses do not necessarily furnish, in all cases, the precise date of shipment of cargo or departure of the vessel from a foreign port, there may consequently have been importations made of articles not enumerated in the foregoing list. In such cases, it may be presumed, the claimant will be able to supply the necessary evidence to sustain the claim.

[CIRCULAR—NO. 40—ADDENDA.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *August 16th*, 1846.

SIR: I transmit herewith, for your information and government, a copy of an act of Congress, approved the 3d August, 1846, "To exempt Coffee imported from the NETHERLANDS from duty in certain cases, and for other purposes."

The *first* section, you will perceive, authorizes the free admission, after the passage of the act, of *Coffee* the production or growth of the Colonies or dependencies of the Netherlands, imported from the Netherlands either in Dutch or American vessels.

By the *second* section, "The Secretary of the Treasury is authorized and required to refund and pay out of any 'money in the Treasury not otherwise appropriated, to the several persons or parties entitled to the same, the 'amount of duties levied and collected upon the importations of Coffee in American vessels from the Netherlands, 'between the 30th day of August, 1842, and the 11th day of September, 1845."

In order that compliance may be had with these provisions of law, you will, in each case of claim under the said second section occurring at your port, upon application made to you, direct an examination of the same, and, if it be found to be embraced by the provisions of that section, will furnish to the claimant for transmission to this Department a statement, certified by yourself and the Naval Officer, setting forth the particulars of the case, and showing the amount of duty to be refunded: on which statement, should it be found satisfactory, the claim will be adjusted at the Department, and the amount ascertained to be due paid by draft on the Treasury in favor of the claimant, or of his duly authorized agent or attorney. In reference to this section, it is to be remarked that, considering the provision as having relation to importations made in American vessels only, the Department must be limited in its authority to refund to that description of vessels exclusively.

The *third* section of the act, having reference to the vessels of Spain, and exempting the same from the future payment of discriminating tonnage duties, when coming from foreign countries, other than *Cuba* or *Porto Rico*, authorizes also the refunding of such duty in certain cases paid by Spanish vessels under the act of 13th July, 1832, "concerning tonnage duties on Spanish vessels." On application made to you for return duties under this provision, you will furnish, after due examination of the case, the certified statement for adjustment at this Department, as required in reference to the other provisions of the act now transmitted.

R. J. WALKER, *Secretary of the Treasury.*

An act to exempt Coffee imported from the Netherlands from duty in certain cases, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, Coffee, the production or growth of the Colonies or dependencies of the Netherlands, imported into the United States from the Netherlands, either in Dutch or American vessels, shall be admitted free of duty; and so much of the act approved the 30th day of August, 1842, entitled "an act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," as is inconsistent herewith, be, and the same is hereby repealed.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury be, and he hereby is, authorized and required to refund and pay out of any money in the Treasury not otherwise appropriated, to the several persons or parties entitled to the same, the amount of duties levied and collected upon the importations of Coffee in American vessels from the Netherlands, the production or growth of the colonies or dependencies of the Netherlands, between the 30th day of August, 1842, and the 11th day of September, 1845.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury be, and he hereby is, authorized and required to refund any pay, out of any money in the Treasury not otherwise appropriated, to the persons or parties severally entitled to receive the same, the amount of discriminating tonnage duties heretofore levied and collected on Spanish vessels coming from foreign countries (except Cuba and Porto Rico) under the act approved the 13th day of July, 1832, entitled "an act concerning tonnage duties on Spanish vessels;" and from and after the passage of this act no discriminating tonnage duties shall be levied on Spanish vessels coming from foreign countries, except those coming from Cuba or Porto Rico.

APPROVED, *August* 13, 1846.

[CIRCULAR—NO. 41—ADDENDA.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *August 18th*, 1846.

SIR: The annexed copy of a Treaty of Commerce and Navigation* between the United States and the Two Sicilies, dated at Naples, the first of December, 1845, ratified by the President of the United States the 14th April, 1846, exchanged the first June, 1846, and proclaimed by the President the 24th July, 1846, is transmitted for your information and government.

The clear and explicit terms employed in the several important stipulations of the treaty render it unnecessary, in the opinion of the Department, at this time, to add detailed instructions in relation to its provisions generally. It, however, becomes expedient, in view of those contained in the first, eleventh, and twelfth articles, so far as they apply to the entry of the wines of Sicily and the duties chargeable thereon, questions in regard to which being now before the Department, to advise you, that the white and red wines of the Kingdom of the Two Sicilies, of every kind, including those of Marsala, imported directly into the United States, whether in vessels of the one or the other country, since the first day of December, 1845, are entitled to entry, and are to be accordingly so admitted, at the lowest rates of duty at which the white and red wines, respectively, of any other country, are admitted, whether in conformity with treaty stipulations between the United States and such country, or otherwise.

The importers of the white or red wines of Sicily, including those of Marsala, entered since the first day of December, 1845, who have paid the rates of duty chargeable on such designated wines under the Tariff act of 30th August, 1842, being, by the operation of the said provisions of the treaty, entitled to a return of the excess over the rates at which the white or red wines of some other countries have been admitted within the same period, under the laws or treaty stipulations, you are authorized and directed to issue the usual certified statement for the return of such excess found, on examination, to have been so paid; referring in such statement, and in your accounts of the Customs, to this letter by date, as your authority for the payment.

Very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

* See the Laws U. S. for the treaty referred to.

[CIRCULAR—NO. 42—ADDENDA.]

TREASURY DEPARTMENT, *August 31st*, 1846.

SIR: By a resolution of the Senate, dated 3d February last, this Department was directed to communicate to that body such information as it could obtain on the subject of the expediency of providing, by law, that ships and vessels navigating the river Delaware should carry lights to avoid the danger of collision.

By a subsequent resolution, dated 30th July last, the subject was again referred to the Department, with instructions to inquire into the facts, and report upon the expediency of making a more general provision in regard to vessels navigating along the coast of the United States, which report shall be made at the next session of Congress.

Copies of the resolutions thus referred are herewith subjoined.

In ascertaining the facts bearing on the subject of the resolution, and in obtaining the information required to judge of the expediency of the measure, I find it necessary to ask your co-operation.

I will thank you, therefore, to confer with Chambers of Commerce and Boards of Underwriters, where such organization exists; with merchants, masters, and owners of vessels engaged in coasting and river navigation of your district, or other well informed persons interested in the commerce of the district, upon the utility of the measure contemplated by the resolution, and after procuring their views, in writing, that you will transmit them to the Department.

In your answer to this communication you will give your own views of the subject, and state any facts shewing the necessity of the measure proposed, together with any reasons for or against it which may come to your knowledge.

To facilitate your agency in the matter, several copies of this circular are herewith enclosed, to be put into the hands of those from whom you may seek information.

It is desirable that your answer should be received at the Department before the 1st of December next.

I am, very respectfully, your obd't serv't, R. J. WALKER, *Secretary of the Treasury.*

IN THE SENATE OF THE UNITED STATES, *February 3d*, 1846.

Resolved, That the Secretary of the Treasury be directed to communicate to the Senate such information as he can obtain on the expediency of providing, by law, that ships and vessels navigating the river Delaware shall carry lights to avoid the danger of collision.

Attest: ASBURY DICKINS, *Secretary.*

IN THE SENATE OF THE UNITED STATES, *July 30th*, 1846.

Resolved, That the subject concerning the expediency of requiring vessels navigating Delaware Bay to carry lights in the night time, in order to avoid collision, be again referred to the Secretary of the Treasury, with instructions to inquire into the facts and report upon the expediency of making a more general provision in regard to vessels navigating along the coast of the United States, which report shall be made at the next session of Congress.

Attest: ASBURY DICKINS, *Secretary.*

[CIRCULAR—NO. 43—ADDENDA.]

To each Naval Officer, each Register of a Land Office, Director and Superintendent of a Mint, and each Surveyor at those ports where there is a Collector, but not a Naval Officer.

TREASURY DEPARTMENT, *September 15th*, 1846.

SIR: By the 12th section of the "act to provide for the better organization of the Treasury, and for the collection, safe-keeping, transfer, and disbursement of the public revenue," it is enacted:

"That in addition to the examinations provided for in the last preceding section, and as a further guard over the public moneys, it shall be the duty of each naval officer and surveyor, as a check upon the assistant treasurers, or the Collectors of the Customs, of their respective districts; of each register of a land office, as a check upon the receiver of his land office; and of the director and superintendent of each mint and branch mint, when separate offices, as a check upon the treasurers, respectively, of the said mints, or the persons acting as such, at the close of each quarter of the year, and as much more frequently as they shall be directed by the Secretary of the Treasury to do so, to examine the books, accounts, returns, and money on hand, of the assistant treasurers, collectors, receivers of land offices, treasurers of the mint and each branch mint, and persons acting as such, and to make a full, accurate, and faithful return to the Treasury Department of their condition."

You will, therefore, at the close of each month, make a careful examination of the money in possession of the assistant treasurer, collector, receiver of money for public lands, or treasurer of the mint with whom you are associated in public business, or whose office is in your district, and report to this Department the amount on hand in gold and silver coin, and in bank notes; also, what portion is to the credit of the Treasurer of the United States, and what may be held to pay expenses chargeable on the accruing revenue, distinct from what he has to pay as fiscal agent of any Department of the Government.

You will report, also, the condition in which the money is kept and guarded, and the state of the books and papers of the office. You will suggest any improvement which may occur to you in the arrangement and business of the office, to the officer whose money and books you are required to examine; and if your suggestions shall not be attended to by him previous to the next inspection, you will state your views to the Treasury Department. You will, when convenient, make your report on the back of the monthly return of the receiver, collector, or treasurer; and, when the Collector makes a weekly return, on the last one in the month. The special examinations which you or others may make, beside the periodical ones above required, will be made from time to time, under particular directions from this Department.

Any fees that may hereafter come into the hands of any surveyor or naval officer, beyond what the laws allow him to retain, he will hereafter deposit with the public depositary nearest to him; never, in any instance, suffering snch surplus fees, when they shall amount to one hundred dollars or upwards, to remain on deposite for a longer period than one week. R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 44—ADDENDA.]

To Collectors of the Customs at Buffalo Creek, Wilmington, N. C., Savannah, and Mobile—to the Surveyors of the Customs at Nashville and Cincinnati—and to the Receivers of Public moneys at Little Rock, Ark., at Jeffersonville, Ind., Chicago, Ill., and Detroit, Mich.

TREASURY DEPARTMENT, *September 15th*, 1846.

The fifteenth section of "an Act to provide for the better organization of the Treasury, and for the collection, safe-keeping, transfer, and disbursement of the public revenue," enacts, that all marshals, district attorneys, and others, having public money to pay to the United States, and all patentees wishing to make payment for patents to be issued, may pay all such moneys to the Treasurer of the United States, to the treasurer of either of the mints in Philadelphia or New Orleans, to either of the other assistant treasurers, or to such other depositary, constituted by this act, as shall be designated by the Secretary of the Treasury, in other parts of the United States, to receive such payments, and give receipts or certificates of deposite therefor.

Under this provision, for the local convenience of making payments, except for accruing duties and land sold, which are otherwise provided for, you will receive and place any such money to the credit of the Treasurer of the United States, and will give receipts therefor, briefly stating therein, as well as in your returns, the character of each payment—whether for patents, fines, judgments, &c.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 45—ADDENDA.]

TREASURY DEPARTMENT, *October* 23, 1846.

SIR: This Department having issued a notice, under date of the 22d inst., of its intention to issue Treasury notes bearing an interest of 5 2-5ths per cent. per annum, to such persons or corporations as may make deposites of specie, in sums of not less than $1,000, with you, I have to request that you will make daily reports to this Department of the amounts which may be so deposited, with the names of the individuals or corporations making them.

I am, &c.,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 46—ADDENDA.]

TREASURY DEPARTMENT, *November 11th*, 1846.

SIR: It is deemed proper, at this time, to call your special attention to the provisions contained in the 2nd section of the Civil and Diplomatic Appropriation act, approved the 10th August, 1846, requiring that "in appraising all goods, at any port of the United States, heretofore subjected to *specific* duties, but upon which ad valorem duties are imposed by the act of the 30th July, 1846, entitled "an act reducing the duties on imports, and for other purposes," reference shall be had to invoices and values of similar goods, imported during the last fiscal year, under such general and uniform regulations, for the prevention of fraud or *under-valuation*, as shall be prescribed by the Secretary of the Treasury.

One of the objects of the law in enjoining a reference to values and invoices of similar goods paying a specific duty, imported during the last *fiscal* year, is for the purpose of enabling the proper officers, in making the appraisements, to detect, by such comparison, any attempt to undervalue said goods in the invoice. Consequently, said officers are to exercise all reasonable and proper means to detect and counteract any such attempted impositions on the revenue; and, whenever it may be deemed necessary, will, in virtue of the authority vested in them by the 17th section of the act of 30th August, 1842, call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale of any merchandise imported, and to require the production, on oath or affirmation, of any letters, accounts, or invoices, in his possession, relating to the same.

Further instructions under this section will be given, when the practical operation of the new Tariff act may furnish additional information, as a guide to the Department.

In no case, however, as provided in the 8th section of the act of 30th July, 1846, under any circumstances "shall the duty be assessed on an amount less than the invoice value."

I am, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 47—ADDENDA.]

TREASURY DEPARTMENT, *November 25th*, 1846.

SIR: You will please invite, by advertisement, the customary proposals for furnishing rations and ship chandlery to the Revenue vessels employed in your district, for the year 1847, which will be transmitted, sealed, and distinctly endorsed, to this Department, giving notice that they will be opened on the

You will please provide your office with a supply of the printed schedules of ship chandlery.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 48—ADDENDA.]

Revenue Marine order.

TREASURY DEPARTMENT, *December 1st*, 1846.

SIR: As the season is approaching when much suffering and distress experienced by vessels bound to ports in the United States from long voyages may be alleviated by the agency of the revenue vessels, while cruising on the coast in discharge of the duties enjoined by the act of Congress of December 22, 1847, I have thought it advisable to designate the revenue schooner under your command, more especially for that service.

To enable you to afford the required assistance to vessels and crews in all cases of distress, it will be proper that you should carry provision, fuel, and water, in such quantities as can be conveniently stowed.

Should the underwriters see fit to place clothing or other supplies on board, you will take charge of the same, and dispose of them agreeably to their directions.

Thus prepared, you are directed to cruise between and keeping as close to the land as may be consistent with the safety of the vessel, and not going into port oftener than you may be compelled to from stress of weather or want of supplies; on all such occasions you will immediately report to the Department the cause of such return to port.

While cruising, you will speak all vessels approaching the coast which you may fall in with, and afford to those requiring aid or relief such assistance as may be adapted to their condition and necessities, and as it may be in your power to render; and, that any supplies thus furnished may be duly accounted for, you will charge them at the cost value, handing over to the collector any money or orders which you may have received therefor, and taking his receipt for the same.

You will cause the tracks made during your cruise to be distinctly traced upon the chart, and all soundings, stating the depth of water, quality of the ground, &c., entered upon the journal. A full list of all vessels boarded or spoken, specifying those relieved, the nature of the assistance afforded, and the position of the vessel at the time, with an abstract of the distance run by log, will be transmitted to the Department, at the expiration of the cruising, on the 1st of April next.

I am, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 49—ADDENDA.]

TREASURY DEPARTMENT, *December 1st*, 1846.

SIR: Herewith is transmitted a blank form, which you will fill up, commencing with the first day of December last, and terminating with the last day of the present month. You will enumerate all the vessels spoken, boarded, and relieved, with all the information to which the heads of the different columns allude, and transmit the same, without delay, to this Department.

Having been signed by the commanding officer, the lieutenant having charge of the log-book will collate and attest it. Should the printed sheet not be sufficiently long, you will cause the ruled ones to be appended.

R. J. WALKER, *Secretary of the Treasury.*

Date.	Denomination of vessel.	When spoken or boarded.	Where from.	Place bound to.	Name of captain.	Cargo.	Remarks.

[CIRCULAR—NO. 50—ADDENDA.]

To Collectors and Surveyors of the Customs relative to Revenue Boats.

TREASURY DEPARTMENT, *December 18th*, 1846.

SIR: I have to request that you will, at an early date, transmit to this Department answers to the following queries:

First. The number of revenue boats employed in your district, the particular location, and the number of men employed in each, and the monthly compensation of each man.

Second. The dimensions of each boat, whether propelled by sails or oars, or both; whether open or decked.

Thirdly. When built, and the present condition of each.

Fourthly. The date of the authority by which they are employed.

And you are hereby advised that no expenditures for new boats, extensive repairs, or increase in the number of hands employed, will be recognised, unless the sanction of this Department be first obtained.

Very respectfully, your obedient servant, R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 51—ADDENDA.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *December 22d*, 1846.

I have to request that you will report to this Department, at the earliest practicable period, a list of all vessels of twenty tons and upwards which have been, or may be, registered, enrolled, and licensed in your district since the 1st of April last, or subsequent to the report made by you under the circular instructions of that date, and the first of January next; giving the name and tonnage of each vessel, with her class, whether ship, barque, brig, schooner, sloop, or steamer.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 52—ADDENDA.]

TREASURY DEPARTMENT, *January 13th*, 1847.

SIR: The contract for ship chandlery upon the station having been executed, you will procure from the Collector of the Customs a copy of the printed list of prices, which you will attach to the journal.

On the presentation of bills for articles embraced in the list, you will, before approving, collate them, and give your sanction to none which do not correspond.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 53—ADDENDA.]

TREASURY DEPARTMENT, *January 15th*, 1847.

The annexed circular is still in force, and all officers of the Government corresponding with, or making returns to this Department, *are particularly enjoined* to comply with the instructions contained in it.

R. J. WALKER, *Secretary of the Treasury.*

See accompaniment to Circular of October 13th, 1845, page 376.

[CIRCULAR—NO. 54—ADDENDA.]

To Collectors.

TREASURY DEPARTMENT, *January 30th*, 1847.

SIR: In reference to the subject stated in your letter of the 7th instant, respecting allowances for deficiencies and invoice value, I would remark, that the law makes no distinction between articles subject heretofore to specific rate of duty, but now liable to ad valorem duty, in the mode of ascertaining quantities, with a view to fix the value on which the duties are to be assessed. Whatever allowance, therefore, would have been made under former laws on articles subject to specific duty, would enure, under existing laws, on articles of the same description now liable to ad valorem rates of duty; consequently, when the specific duty was heretofore levied on the actual quantity landed, as ascertained from actual weighing, guaging, or measuring; the same course is to be pursued in regard to the same description of articles under existing rates of duties. If, therefore, the quantity of any article falls short of the amount given in the invoice, on due ascertainment, as before stated, an abatement of the duties, to the extent of the deficiency, should be made. If, on the contrary, it be found to exceed the quantity stated in the invoice, the aggregate cost or value must be made to correspond with such increase, and the duties estimated and assessed accordingly.

The allowance authorized by the 58th and 59th sections of the act of 2d March, 1799, to which you refer, are still to be allowed.

It is therefore to be observed, that the allowance made in the 59th section of two per cent. for leakage, applies *solely* to the case of liquors, known in common as such, and contradistinguished from liquors of any other description.

I am, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 55—ADDENDA.]

To Collectors of Customs, &c.

TREASURY DEPARTMENT, REGISTER'S OFFICE, *February 1st*, 1847.

SIR: Be pleased to make up your returns of goods imported in *American vessels* and in *Foreign vessels*, from the 1st of October to the 30th of November, 1846, agreeably to the forms then in use, which will close the operations of the act of 1842, as far as the imports are concerned.

The exports of foreign goods in like vessels will be made up for the same period, and in the form heretofore in use, continuing to specify, under the aggregate line of exports, how much of the respective articles exported was entitled to drawback, and how much without such benefit.

The exports of domestic produce and manufacture, in like vessels, will be rendered, as usual, for the quarter ending on the 31st of December, 1846.

Forms under the act of 1846 will shortly be transmitted for your guidance under its operation. It may not be amiss to advise you that, although the act of 1846 levies upon all goods imported an ad valorem duty, yet the "*act of the 10th of February, 1820, requiring accurate statements of the foreign commerce of the United States,*" being a permanent act, is in full force, and therefore requires the quantities as well as value of all articles which heretofore paid a specific duty.

The returns of the commerce and navigation of your district will be put up in one package for this office, endorsed "*Commercial Returns.*"

These returns consist of—Imports in American vessels, imports in foreign vessels. Exports of foreign merchandize, viz: In American vessels, in foreign vessels. Exports of domestic produce and manufactures, viz: In American vessels, in foreign vessels. Tonnage: American vessels entered, American vessels cleared, foreign vessels entered, foreign vessels cleared. Tonnage employed in the coasting trade and fisheries.

I am, respectfully, your obedient servant, R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 56—ADDENDA.]

TREASURY DEPARTMENT, *February 15th*, 1847.

SIR: Should cash be offered at your office in exchange for Treasury notes, you will not accept such offer unless previously authorized by this Department.

Should Treasury notes be offered on deposite for exchange, under the 14th section of the act of 28th January last, for United States six per cent. stock, you will receive, cancel, and transmit such notes to the First Auditor, as required by the circulars, when received in payment on public account.

You will not charge yourself with the amount of such notes in your accounts with the Treasurer, but enter the amount of each deposite, by way of memorandum, at the foot of your weekly returns, when any have been made during the preceding week. You will give the depositor a certificate of such deposite for stock under the law, stating the principal of the Treasury notes. They will be settled by the accounting officers in favor of the depositor, and the stock for the principal, and draft for the interest due, issued upon each settlement. I am, &c.,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 57—ADDENDA.]

TREASURY DEPARTMENT, *March 17th*, 1847.

SIR: To prevent delays in receiving their certificates of stock by those entitled to them, on funding Treasury notes, under the act of January 28, 1847, and to promote public convenience, you are requested, on receiving such notes, to give the party presenting them credit separately for the principal of said notes, and also for the interest, and then give him a receipt for the principal in the form herewith furnished you to be transmitted to the Register's office, and pay him the money for the interest. You will charge him separately with the amount of the receipt, and the interest paid. You will also credit the Government separately with the amount of the principal and interest of said notes, and charge the amount paid in money, and in the certificate, and immediately forward said notes to the First Auditor, together with a copy of the receipt given for the notes and interest thereon for settlement. You will prepare and keep a book which will contain a copy of each receipt, including the schedule part given by you. This entry will conform in all respects to the receipt given to the depositor, and the copy forwarded with the notes to the First Auditor, except the omission of your signature. Each parcel of Treasury notes should be thoroughly punched and kept separate, and promptly forwarded to the First Auditor, with a copy of the receipt given, without being cut. You are requested to use the utmost vigilance to prevent the receipt of spurious notes, or those which have been paid and cancelled. Schedules of the latter will be sent to you to aid in the detection of said notes. You will see that the endorsements are all regular. The Treasury notes received as above directed will, for most purposes, be considered as money received by you. The amount of interest paid by you will be allowed in your accounts, while the principal will appear there for the purpose of keeping the proper accounts in the Department. Your accounts growing out of funding Treasury notes must be made up for each month, and will be settled monthly by the accounting officers.

If the schedules of the notes sent are all filled up with perfect accuracy, it will greatly facilitate the settlement of your accounts. You are requested to write across the face of the receipts you give the amount thereof in red ink, in your own proper handwriting. You will in no instance sign a receipt of deposite until the same is filled up complete, including the schedule therein. Forms of receipts will be sent you for your use and the use of those who wish to deposite Treasury notes. Should you desire it, you will be furnished with an advance of money to pay the interest on Treasury notes deposited with you, upon your requisition estimating the amount you will need for that purpose. You will make and give separate receipts for the notes issued under the act of 1847, and those under the act of 1846, and those under all prior acts. Very respectfully,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 58—ADDENDA.]

TREASURY DEPARTMENT, *March* 30, 1847.

SIR: Questions having been submitted to the Department in regard to the proper duty to be charged under the existing provisions of law on importations of wine in bottles, the following decision is communicated for your government, viz: When wines are purchased in a foreign country for shipment to the United States, and bottled

after the purchase, the bottles may be deemed and taken as "manufactures, articles, or wares of glass," and admitted to entry under schedule C, at a duty of 30 per centum on the value of the bottles. But when wines are purchased in bottles, the value or cost of the bottles is to be considered as a part of the cost of the wine, forming with other charges the value upon which the duty is to be assessed under schedule B, as upon "Burgundy, Champagne, Claret, Port, Madeira, Sherry, and all other wines and imitations of wines." In all cases the expense of casks, corking, bottling, packing, and packages, and of inland transportation, together with all other charges to the port or place of shipment, is to be added to the cost of the wine, and duty taken thereon accordingly.

Invoices of wine in bottles, purchased after bottling, in which the value of the bottles purports to be given separately, should be deemed fraudulent invoices; because it would be unusual, upon purchasing wine in bottles, to fix one price for the wine and another for the bottles. Such purchases may, therefore, justly be considered as a collusion between the buyer and seller, with the view of evading a portion of the duties chargeable under our laws upon wines of every description.

I am, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 59—ADDENDA.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *May 20th*, 1847.

Collectors and other officers of the Customs are hereby instructed to regard the provisions of the act of Congress, entitled "an Act to regulate the carriage of passengers in merchant vessels," approved February 22d, 1847, and the act amendatory thereof, approved March 2d, 1847, as not being in force or taking effect in cases of vessels arriving in ports of the United States, from ports on this side of the Capes of Good Hope and Horn, having left said ports *on or before* the 31st May, 1847, nor in cases of vessels arriving in ports of the United States from places beyond said Capes, having left said places *on or before* the 30th October, 1847.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 60—ADDENDA.]

To Collectors of the Lake Frontier Ports.

TREASURY DEPARTMENT, *May 29th*, 1847.

SIR: It is represented to this Department that a practice prevails at some of the Lake Frontier ports under which "sheep skins, with the wool on," imported from Canada, are admitted to free entry as skins of sheep, the growth or produce of the United States, exported to Canada and there slaughtered.

The exemption from duty provided in Schedule I, of the Tariff of 30th July, 1846, on articles the growth, produce, or manufacture of the United States, is restricted, by the express terms of the law, to such articles exclusively as are brought back "in the same condition as when exported."

In the opinion of this Department, the article in question is not, within the meaning of the law, in the *same condition as when exported*, and is, therefore, liable to the duties imposed by the existing Tariff act; the *wool* to a duty of 30 per cent. ad valorem, according to Schedule C, and the skin to a duty of 5 per cent. ad valorem, according to Schedule H.

Respectfully,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 61—ADDENDA.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *June 1st*, 1847.

SIR: Forms are herewith transmitted for rendering returns of imports, exports, and of the tonnage employed in the foreign commerce of the United States, required by the act of the 10th of February, 1820, entitled "*An act to provide for obtaining accurate statements of the foreign commerce of the United States*," a copy of which is hereunto annexed, numbered 1.

No. 2. Abstract of imports.

No. 3. Abstract of foreign goods exported.

No. 4 and 5 are forms for rendering the details of *imports* and *exports* of articles not enumerated in the abstracts numbered 2 and 3, but which details will appear at their respective values in the columns at the end of *those abstracts*, under the head of "*Merchandise not enumerated*," at the several rates of duty with which the article or articles are chargeable.

Previous to the operation of the act of the 14th of August, 1846, duties were levied on the ascertained quantities of certain articles imported; hence the principle laid down in the act of 1820 for ascertaining the value of goods, *free* of *duty*, and of articles *paying duty on their quantity*, to be that which governed in the case of goods *paying duties ad valorem.*

The act of August, 1846, changes in some respects the mode of levying duties on certain imports, and directs that, from and after the first day of December, 1846, all goods, wares, and merchandise imported, (not free of duty,) shall be subject to duty on their value.

The mode of ascertaining this value is clearly pointed out in the 16th section of the act of the 30th of August,

1842, which enacts that the actual market value or wholesale price *at the time when purchased* in the principal markets of the country from which the same shall have been imported into the United States, shall be appraised, and to such value shall be added all costs and charges except insurance, and including in every case a charge for commissions at the usual rates, as the true value at the port where the same may be entered, upon which duties shall be assessed: Provided, that in all cases where goods, wares, and merchandise, subject to an ad valorem duty, shall have been imported into the United States from a country in which the same have not been manufactured or produced, the foreign value shall be appraised according to the current market value, or wholesale price, of similar articles, at the principal markets of the country of production or manufacture *at the period of the exportation* of said goods, wares, and merchandise *to the United States.*

The costs and charges that are to be added to said value in making said appraisement or assessment, are specified in the circular issued by this Department on the 25th of November, 1846, and are as follows:

1st. The transportation, shipment, and transhipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water carriage, to the vessel in which shipment is made to the United States.

Included in these estimates is the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars, vessels, and demijohns.

2d. Commission at the usual rate, but in no cases less than two and a half per cent., and where there is a distinct brokerage that is to be added.

3d. Export duties, including such duties at all places from the place of growth, production, or manufacture, to the last place of shipment to the United States.

4th. Cost of placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues and shipping charges, dock and wharf dues, and all charges to place the article on shipboard.

Discounts are never to be allowed in any case except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount positively known to the appraiser. Nor that, if by deducting the discount actually allowed from the invoice price, the remainder would be less than the actual value or wholesale price in the principal markets of the country of production or manufacture at the time of purchase.

Although the act of the 14th of August, 1846, imposes an ad valorem duty on all goods, wares, and merchandise imported, yet the act of the 10th of February, 1820, being a permanent act, requires the kinds, quantities, and values of the imports and exports to be stated in such manner as the Secretary of the Treasury may direct; provision has therefore been made in the forms which provides for the quantities as well as the values of such articles as heretofore paid specific duties.

In order to meet the requirements of the act of 1820, it is necessary that the *whole of the imports* made into each collection district from *each country*, and the whole exports of foreign goods *to* each country, be clearly stated as provided for in the forms transmitted; for, without this, the act above mentioned cannot be complied with, but in a great measure its object defeated.

It is also deemed necessary that the footing of the abstracts of foreign goods exported state how much of the aggregate of such exports was entitled to drawback, how much without such benefit, and how much of the goods under bond was exported directly from the warehouse.

The footing of this abstract will stand thus:

Total exported.
- Entitled to drawback.
- Not entitled to drawback.
- From warehouse.

The three last lines will be equal to the first or aggregate of exports.

Separate and distinct returns are to be made of imports, exports of foreign goods, and exports of domestic produce and manufacture, in American and in Foreign vessels.

The 10th section of the act of 1820 declares that all articles exported shall be valued at their actual cost, *or the values which they may truly bear*, at the time of exportation, in the ports of the United States from which they are exported; and that all articles imported shall be valued at their actual cost, *or the values which they may truly bear, in the* foreign ports from which they are exported for importation into the United States at the time of such exportation.

In the abstracts of imports and exports, be careful to avoid introducing fractions of a dollar in the values—if the fraction be fifty cents or more, call it one dollar; if less than fifty, reject it—and in the same way treat quantities of gallons, pounds, hundred weights, &c.

Nos. 6, 7, 8, and 9, contain forms for the returns of vessels employed in the foreign commerce of the United States, entering *from* and clearing *for* foreign ports; it is desirable that *ports* in foreign countries which vessels may enter *from*, or clear *for*, may be written in a fair legible hand, that no doubt may exist of its locality or the place intended, in order that the tonnage employed in the trade with each country may be distinctly and correctly stated at the Treasury.

As there are foreign ports of the same name, as for instance—St. John's in Porto Rico, St. John's in Antigua, and St. John's in New Brunswick, Trinidad de Cuba and the Island of Trinidad, and of ports of less commercial notoriety, it is necessary that the country or island where such port or place is situated, be entered on the abstract for the reason above assigned. This information can always be had from the owners or the officer commanding the vessel, and should be entered on the tonnage book or record for reference afterwards, should it be necessary.

Forms of the returns of vessels engaged in the coasting trade, in the bank or cod fisheries, and fisheries on the coast, entering and clearing, are also appended, Nos. 10 and 11.

The fisheries of the United States have ever been deemed of great national importance, and a most valuable branch of our commerce; they are important as giving employment to a large amount of tonnage navigated by a great number of skilful and hardy seamen and to productive classes of mechanics on shore. To obtain a full view of this branch of national industry, the annexed forms for returns of the whale fishery, the seal fishery, the bank or cod fishery, and the mackerel fishery, have been devised, and are hereto appended, numbered 12, 13, 14, and 15.

By accompanying your returns with a list of the abstracts called for under the act of 1820, a summary will be presented of the commercial transactions of your district, in the form hereto annexed, No. 16.

The returns specified in this circular will be made quarter-yearly to the Register of the Treasury.

R. J. WALKER, *Secretary of the Treasury.*

No. 1.—Act of February 10, 1820.

An act to provide for obtaining accurate statements of the foreign commerce of the United States.

§ 1. Register of Treasury, under direction of Secretary, to prepare annually, and submit to Congress, statistical accounts of the foreign commerce of the United States.
§ 2. Scope of such accounts.
§ 3. Principles and manner of stating the exports and imports.
§ 4. Statement to show imports and exports to and from each country, with their values.
§ 5. Statement to show, separately, the exports of domestic and foreign productions, &c.
§ 6. Manner of stating the tonnage in foreign trade.
§ 7. Manner of ascertaining the kinds and quantities of articles imported free from duty.
§ 8. Manner of ascertaining value of articles subject to specific duties.
§ 9. Collectors to keep accounts of imports subject to ad valorem duty, as the Secretary of Treasury may direct.
§ 10. Manner of valuation of articles imported and exported.
§ 11. Manifest of cargo of vessel, foreign bound, to be delivered on oath; how framed. Master to state the foreign place in which cargo is intended to be landed.
§ 12. Collector to keep account of the character and tonnage of vessels arriving and departing.
§ 13. Collectors to make quarterly returns to register.
§ 14. Secretary of the Treasury to prescribe rules and forms for attaining the objects of this act.
§ 15. To determine the forms of the statements.
§ 16. From what time this act shall be in force.

§ 1. *Be it enacted, &c.*, That the Register of the Treasury shall, under the direction of the Secretary of the Treasury, annually prepare statistical accounts of the commerce of the United States with foreign countries for each preceding year; which accounts shall be laid before Congress by the Secretary of the Treasury on the first Monday in December in every year, or as soon after as possible.

§ 2. That such accounts shall comprehend and state all goods, wares, and merchandise exported from the United States to other countries; all goods, wares, and merchandise imported into the United States from other countries; and all navigation employed in the foreign trade of the United States; which facts shall be stated according to the principles and in a manner hereby directed.

§ 3. That the kinds, quantities, and values of all articles exported, and the kinds, quantities, and values all articles imported, shall be distinctly stated in such accounts, except in cases in which it may appear to the Secretary of the Treasury that separate statements of the species, quantities, or values of any particular articles, would swell the annual statements without utility; and, in such cases, the kinds and total values of such articles shall be stated together, or in such classes as the Secretary of the Treasury may think fit.

§ 4. That the exports shall be so stated as to show the exports to each foreign country, and their values; and that the imports shall be so stated as to show the imports from each foreign country, and their values.

§ 5. That the exports shall be so stated as to show, separately, the exports of articles of the production or manufacture of the United States, and their values; and the export of articles of the production or manufacture of foreign countries, and their values.

§ 6. That the navigation employed in the foreign trade of the United States shall be stated in such manner as to show the amount of the tonnage of all vessels departing from the United States for foreign countries; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels; and also the foreign nations to which such foreign tonnage belongs, and the amount of such tonnage belonging to each foreign nation, and in such manner as also to show the amount of the tonnage of all vessels departing for every particular foreign country with which the United States have any considerable commerce; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels, and in such manner as to show the amount of the tonnage of all vessels arriving in the United States from foreign countries; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels; and also the foreign nations to which such foreign tonnage belongs, and the amount of such tonnage belonging to each foreign nation, and in such manner as also to show the amount of the tonnage of all vessels arriving from every particular foreign country with which the United States have any considerable commerce; and, separately, the amount of such tonnage of vessels of the United States, and the amount of such tonnage of foreign vessels.

§ 7. That the kinds and quantities of all imported articles, free from duty, shall be ascertained by entry, made upon oath or affirmation by the owner, or by the consignee or agent of the importer, or by actual examination, where the collector shall think such examination necessary, and that the values of all such articles shall be ascertained in the same manner in which the values of imports, subject to duties ad valorem, are ascertained.

§ 8. That the values of all imported articles, subject to specific duties, shall be ascertained in the manner in which the values of imports, subject to duties ad valorem, are ascertained.

§ 9. That the collector shall keep separate accounts of the kinds, quantities, and values of such parts of the imports, subject to duties ad valorem, as may be directed by the Secretary of the Treasury.

§ 10. That all articles exported shall be valued at their actual cost, or the values which they may truly bear, at the time of exportation, in the ports of the United States from which they are exported; and that all articles imported shall be valued at their actual cost, or the values which they may truly bear, in the foreign ports from which they are exported for importation into the United States, at the time of such exportation.

§ 11. That before a clearance shall be granted for any vessel bound to a foreign place, the owners, shippers, or consignors of the cargo on board of such vessel, shall deliver to the collector manifests of the cargo, or the parts thereof shipped by them respectively, and shall verify the same by oath or affirmation; and such manifests shall specify the kinds and quantities of the articles shipped by them respectively, and the value of the total quantity of each kind of article; and such oath or affirmation shall state that such *manifest contains a full, just, and true account of all articles laden on board of such vessels by the owners, shippers, or consignors*, respectively, and that *the values of such articles are truly stated, according to their actual cost, or the values which they truly bear at the port and time of exportation;* and, before a clearance shall be granted for any such vessel, the master of every such vessel, and the owners, shippers, and consignors of the cargo shall state, upon oath or affirmation, to the collector, the foreign place or country in which such cargo is truly intended to be landed, and the said oaths or affirmations shall be taken and subscribed in writing.

§ 12. That every collector shall keep an accurate account of the national character and tonnage of all vessels which depart from his district for foreign countries, and of the foreign places or countries for which such vessels depart, and also an accurate account of the national characters and tonnage of all vessels which enter his district from foreign countries, and of the foreign places or countries from which such vessels arrive.

§ 13. That the several collectors shall make quarter-yearly returns to the register of the Treasury of all the facts and matters which they are hereby required to ascertain.

§ 14. That the Secretary of the Treasury shall give such directions to the collectors, and prescribe such rules and forms to be observed

by them, as may appear to him proper for attaining the objects of this act: *Provided*, That such directions or rules shall not be contrary to the provisions of any law of the United States.

§ 15. That the forms of the annual statements hereby required shall be determined by the Secretary of the Treasury, who shall prescribe such forms as may be proper to exhibit the facts hereby required to be stated, in the clearest manner, and to show the actual state of commerce and navigation between the United States and foreign countries in each year.

§ 16. That this act shall be in force from the thirtieth of September next.

No. 4.

Articles not enumerated *in the general abstract of imports in American vessels, the values of which appear in that abstract under the head of "Value of merchandise not enumerated," at* 5, 10, 15, 20, 25, 30, *and* 40 *per cent.*

FROM ENGLAND.		IMPORTS. Value of the respective articles.	Value of each class.	Value from each country.
Ivory, unmanufactured	at 5 per cent.	$115		
Lac dye	" "	120		
Seed lac	" "	113		
Shellac	" "	120		
			$468	
Cochineal	at 10 per cent.	520		
Cudbear	" "	115		
Gum Arabic	" "	120		
Gum Senegal	" "	75		
			830	
Arsenic	at 15 per cent.	27		
Bark, Peruvian	" "	175		
Bark, quilla	" "	96		
Brazil paste	" "	35		
			333	
Arrow root	at 20 per cent.	215		
Bees wax	" "	121		
Chromate of lead	" "	85		
Dried pulp	" "	76		
			497	
Borax or Tincal	at 25 per cent.	217		
Burgundy pitch	" "	55		
Feathers and down of all kinds	" "	132		
Feather beds	" "	112		
			516	
Coach and harness furniture	at 30 per cent.	325		
Coaches and carriages	" "	417		
Dolls and toys of all kinds	" "	121		
Fans and fire screens	" "	113		
			976	
Alabaster and spar ornaments	at 40 per cent.	65		
Composition tops for tables, &c.	" "	56		
Scagliola tops for tables, &c.	" "	70		
Comfits, sweetmeats prepared, &c.	" "	21		
			212	$3,832

NOTE.—The articles not enumerated in the abstract of imports in foreign vessels to be accounted for in like manner.

No. 5.

Articles not enumerated *in the general abstract of foreign merchandise* exported *in American vessels, the values of which appear in that abstract under the head of "Merchandise not enumerated," at* 5, 10, 15, 20, 25, 30, *and* 40 *per cent.*

TO ENGLAND.	FOREIGN GOODS EXPORTED. Value of the respective articles.	Value of each class.	Value to each country.

NOTE.—The articles not enumerated in the abstract of foreign goods exported in foreign vessels, to be accounted for in like manner

No. 6.

Abstract of American vessels cleared from the district of ———, for foreign countries, during the quarter ending on the —— day of ——, 184—.

Date of clearance.	Denomination and name of vessel.	Master's name.	Destination.	Tonnage.	Crew.	
					Men.	Boys.

No. 7.

Abstract of American vessels entered the district of ———, from foreign countries, during the quarter ending on the —— day of ——, 184—.

Date of entry.	Denomination and name of vessel.	Master's name.	Whence arrived.	Tonnage.	Crew.	
					Men.	Boys.

No. 8.

Abstract of foreign vessels cleared from the district of ———, for foreign countries, during the quarter ending on the —— day of ——, 184—.

Date of clearance.	Denomination and name of vessel.	Flag.	Master's name.	Destination.	Tonnage.	Crew.	
						Men.	Boys.

No. 9.

Abstract of foreign vessels entered the district of ———, from foreign countries, during the quarter ending on the ———, 184—.

Date of entry.	Denomination and name of vessel.	Flag.	Master's name.	Whence arrived.	Tonnage.	Crew.	
						Men.	Boys.

No. 10.

Abstract of registered and of enrolled and licensed vessels employed in the coasting trade and fishery, which cleared from the district of ———, during the quarter ending ———, 184—.

Date of entry.	Denomination and name of vessel.	Destination.	Tonnage employed in the coasting trade and fisheries.			Crew.	
			Coasting trade.		Fisheries.		
			Registered.	Licensed.	Licensed.	Men.	Boys.
			Tons.			No.	

See note on the return of vessels entered.

No. 11.

Abstract of registered and of enrolled and licensed vessels employed in the coasting trade and fisheries, which entered the district of ———, during the quarter ending ———, 184—.

Date of entry.	Denomination and name of vessel.	Where from.	Tonnage employed in the coasting trade and fisheries.			Crew.	
			Coasting trade.		Fisheries.		
			Registered.	Licensed.	Licensed.	Men.	Boys.
			Tons.			No.	

NOTE.—In those districts where there are no vessels employed in the fisheries, the column headed *fisheries* may be omitted:

No. 12.

Abstract of vessels employed in the Whale fishery, which entered the district of ———, during the quarter ending ———.

Date of entry.	Name of vessel and denomination.	Whence arrived.	Tonnage employed.			Product of the Whale Fishery.							
			Tons.	Crew.		Oil.				Whalebone.		Other marine productions.	Total value.
				Men.	Boys.	Spermaceti.		Whale and other fish.		Pounds.	Value.		
						Galls.	Value.	Galls.	Value.				
In the whale fishery.	In port.	No.											
	At sea.	No.											

No. 13.

Abstract of vessels employed in the Seal fishery, entered ———.

Date of entry.	Denomination and name of vessel.	Master's name.	Whence arrived.	Tonnage employed.			Product of the Seal Fishery.					
				Tonnage.	Crew.		Seal skins.		Oil.		Other marine productions, value.	Total value.
					Men.	Boys.	No. of	Value.	Galls.	Value.		

No. 14.

Abstract of the tonnage employed, and of the product of the Bank and Cod fishery, during the season ending ———.

Name of vessel.	Master's name.	Tonnage employed.			Product of the Cod Fishery.						Total value.
		Tonnage.	Crew.		Fish cured.		Oil.				
			Men.	Boys.	Cwt.	Value.	Gallons.	Value.			

NOTE.—This return will be made at the close of the fishing season.

No. 15.

Abstract of tonnage employed, and product of the Mackerel fishery, during the season.

Vessel's name.	Master's name.	Tonnage, &c., employed.			Product of the Mackerel Fishery.					Total value.
		Tonnage.	Crew.		Mackerel.					
			Men.	Boys.	Bbls.	Kegs.	Value.			

NOTE.—The return will be made at the close of the fishing season.

No. 16.

A list of documents transmitted to the Register of the Treasury, exhibiting a summary view of the foreign commerce of the district of ———, during the quarter ending on the ——— day of ———, 184—.

Imports in American vessels - - - - - - - - - value $
" Foreign vessels - - - - - - - - - "
Exports of foreign goods in American vessels - - - - - - - - "
" " " in Foreign vessels - - - - - - - - "
Exports of domestic produce in American vessels - - - - - - - "
" " " in Foreign vessels - - - - - - - "

	No. of vessels	Tonnage.	Crew. Men.	Crew. Boys
Tonnage of American vessels entered - - - - - - -				
Foreign vessels entered - - - - - - -				
American vessels cleared - - - - - - -				
Foreign vessels cleared - - - - - - -				
Tonnage of vessels in the coasting trade entered - - - - -				
in " " cleared - - - - -				

Articles not enumerated, No. 4, in American vessels—imported.
" " " in Foreign " "
" " " 5, in American " exported.
" " " in Foreign " "

Duties assessed on merchandise imported—
In American vessels - - - - - - - - - - $
In Foreign vessels - - - - - - - - - - $

Drawback payable on merchandise exported - - - - - - - - $

DISTRICT OF

Collector's Office, 30th of ——— 184 .

Collector.

[CIRCULAR—NO. 62—ADDENDA.]

To Collectors of the Customs, charged with disbursements on account of the United States Revenue Marine and Revenue boats.

TREASURY DEPARTMENT, *July 19th*, 1847.

SIR: I have to request that you will cause to be filled up, and transmitted to this Department without delay, the enclosed blank forms, exhibiting under the proper classification the disbursements made by you on account of the Revenue vessels and boats, during the year ending on the 30th June last.

I am, sir, very respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 63—ADDENDA.]

To the Treasurer of the Mint, Philadelphia.

TREASURY DEPARTMENT, *August 2d*, 1847.

SIR: The Treasurer will remit to you five thousand dollars, to pay the first half year's interest on the six per cent. Treasury notes, issued under the act of 28th of January, 1847.

The interest on these notes is by regulation of the Department payable semi-annually from their respective dates; thus, the first notes issued bearing date the 4th of February, the first six months' interest on all notes of that date is payable on the 4th of August next; the interest on those of subsequent dates becomes payable six months after such dates.

I send by this mail abstracts of a large number of these notes, stating the amount and date of each, and in whose favor issued. When interest is demanded, you will require the notes to be produced, and on taking the receipt of the holders for the interest due, on the abstracts, you will cause the notes to be stamped on the face, with printer's ink, these words:

"Six Months Interest Paid."

You will be advised hereafter when it will be proper to transmit these abstracts to the Department for settlement.

If you should have reason at any time to suppose the amount in your hands will be insufficient to meet the demands for interest, you are requested to advise the Department in time, so that farther remittances may be made to you for the purpose. I am, &c., &c.,

McC. YOUNG, *Acting Secretary of the Treasury.*

[CIRCULAR—NO. 64—ADDENDA.]

TREASURY DEPARTMENT, *September 17th*, 1847.

SIR: All public moneys received will be placed to the credit of the Treasurer of the United States. They will be drawn for by him in the following manner, and in no other:

1. The Treasurer will give his order, countersigned by the Register, directed to the proper depository, for the payment of the money. A private letter of advice will be transmitted by the Treasurer in each case.

2. When transfers are to be made of public funds from one depository to another, the Treasurer will issue a transfer draft upon the depository in which the funds may be at his credit, in favor of the depository in which they are to be transferred, for the amount required, stating that it is to be placed to his credit in such depository.

This draft will be recorded by the Register, who will authenticate the record by his signature upon the draft, and will finally receive the written sanction of the Secretary of the Treasury.

No deductions whatever are to be made from moneys placed to the credit of the Treasurer, except in these two modes.

In payment of any draft the party to whom it is paid will receipt it. The depositary will note on it the day of payment, will charge it on the same day to the Treasurer, and will transmit it to him with the return of his account in which it is charged. In charging these payments, it will be proper to enter each draft separately, the date, the name of the party in whose favor it was drawn, and the amount. The attention of the depositary is particularly called to some other matters connected with the account of the Treasury. It is necessary to state in the return, in regard to each sum which may be deposited to the credit of the Treasurer, the name of the person by whom deposited, his office, (if he be a public officer or agent,) and in what manner, or from what source, the money has accrued to the United States, whether from customs, internal duties, direct tax, sales of public lands, &c., &c. And if it be a repayment, to state on what account the money repaid was originally advanced. This information may, in almost every case, be obtained from the party who makes the deposite; and, as the Department is often subjected to great inconvenience for want of it, the depositaries are requested to be particular in obtaining it, and in stating it in the entry of the deposite.

It is also necessary that the Treasurer's weekly report be closed with the conclusion of Saturday's business. When the quarter of the year terminates on any other day of the week, the account should close on the last of the quarter, leaving, for an additional return the transactions from that time to the close of the week, so that neither the receipts or payments of different quarters should be included in one return.

Punctuality in transmitting the returns is indispensable.

To produce uniformity in the manner of making the returns of the Treasurer's account, a form is herewith transmitted; for the purpose of binding, it is requested they be made on paper of nearly the same size.

Duplicate statements of the Treasurer's account should be transmitted, one addressed to the Secretary, and one to the Treasurer. I am, &c., &c.,

R. J. WALKER, *Secretary of the Treasury.*

The Treasurer's signature is as follows:

A. SELDEN, *Treasurer.*

To the designated DEPOSITARY, *Mobile.*

[CIRCULAR—NO. 65—ADDENDA.]

Revenue Marine.—Circular to officers commanding the Revenue vessels, and to Collectors charged with disbursements on account of said vessels.

TREASURY DEPARTMENT, *October 8th*, 1847.

It appears that the expenditures on account of the Revenue Marine, for the last fiscal year, greatly exceeded the sum which, in my opinion, ought to be disbursed for the service. No censure, however, can be attached to any one on this account. These large expenditures have grown chiefly out of the construction and employment of steam vessels.

No contract for the building of any steam vessel has been made by me. These contracts were all entered into by my predecessors in office. From the information placed before my predecessors, at the time these contracts were made by them, the construction of these vessels for the Revenue Marine was no doubt deemed by them highly useful and beneficial. Entertaining, however, a contrary opinion, almost immediately after entering upon the duties of this Department, I suspended the further execution of all contracts for the construction of these steam vessels not already completed.

Upon appeal, however, by the parties concerned, from my decision for the opinion of the Attorney General of the United States, it was decided by that officer that these contracts were obligatory in law upon the Government, and after a careful investigation, concurring as I did in that opinion, and unwilling to violate the faith of the Government plighted to individuals, under competent authority by my predecessors, I was reluctantly constrained to revoke the suspension of the contracts, and permit the construction of these vessels to proceed. These contracts being brought, however, now almost entirely to a close, and the faith of the Government being no longer implicated thereafter in a continuance of such expenditures, I have resolved to bring them to a close.

To accomplish this most desirable object, and save thereby annually to the Government a very large expenditure, amounting to several hundred thousand dollars, it is determined to dispense with all future expenditures, (except payments now due,) on account of steam vessels for the Revenue Marine. Such of these vessels as are not fit for sea service will be converted into light ships, in which capacity they will be exceedingly useful, the machinery being first taken out and sold, for the benefit of the Government, on previous advertisement, to the highest bidder for cash at public auction. The remainder of these vessels can be rendered highly serviceable in the Navy or on the Coast Survey, but are not at all adapted to the Revenue Marine. This being accomplished, it is determined to reduce the whole expenditure for the Revenue Marine, after the first day of November next, to an annual sum not exceeding in the whole one hundred and seventy-five thousand dollars. With a view to this reduction, the number of petty officers, cooks, stewards, seamen, and boys, allowed to the different sailing vessels now in commission, after the before mentioned date, will be found in the annexed table, marked A, and no other expenditure must be created except on account of the payment of officers, and of contracts for ship chandlery and rations, which shall have been previously sanctioned by the Department.

No other payments, not specially authorized, will be made on any account, instructions to this effect having been this day issued by this Department to the First Auditor and First Comptroller of the Treasury.

The object of this regulation is to save useless and extravagant expenditures, to consult a judicious economy, expedient at all times, but especially during war, and to bring these disbursements, like payments out of the Treasury, under the guards and checks established by law for such payments, by the prior examination of the proper accounting officers of the Treasury and the supervision of this Department. The cordial aid and co-operation of the Collectors of the Customs, as well as of all officers of the Revenue Marine, in carrying these measures into execution, is expected by this Department.

R. J. WALKER, *Secretary of the Treasury.*

N. B.—Collectors and other disbursing officers are requested to designate upon the abstract for the present quarter such payment as may have been made under the instructions contained in this Circular.

Complement of petty officers, cooks, stewards, seamen, and boys, allowed to each class of Revenue Vessels, on and after the first day of November next.

A.

CLASS.	Boatswain.	Gunner.	Carpenter.	Cook.	Stewards.	Seamen.	Boys.	Rations in kind, per diem.	Ratio's commuted per diem.
First	1	1	1	1	2	16	6	23	5
Second	1	1	1	1	2	14	4	19	5
Third	1	1	1	1	2	12	4	17	5

The Revenue Schooner is of the class, and the crew list and pay rolls will be regulated accordingly.

[CIRCULAR.—NO. 66—ADDENDA.]

United States Revenue Marine.

TREASURY DEPARTMENT, *October 28d*, 1847.

Collectors of the Customs, in whose districts Revenue vessels are located, will cause the usual advertisements, inviting proposals for the customary supply of rations and ship chandlery, &c., to be published from the 15th day of November to the 15th day of December, in each year, and transmit the bids to this Department for its decision.

Annexed is a table showing the component parts of the present Naval ration, to which the ration of the Revenue Marine must in future conform. The commutation of three cents per diem, in lieu of the spirit portion of the ration, is still allowed.

R. J. WALKER, *Secretary of the Treasury.*

	POUNDS.						OUNCES.							FRACTIONS OF A PINT.		
	Beef.	Pork.	Flour.	Rice.	Raisins or dried fruit.	Pickles or cranberries.	Biscuit.	Sugar.	Tea. / Coffee. / Cocoa. (Either.)			Butter.	Cheese.	Beans.	Molasses.	Vinegar.
Sunday	1	–	¼	–	¼	–	14	2	¼	1	1					
Monday	–	1	–	–	–	–	14	2	¼	1	1	–	–	½		
Tuesday	1	1	–	¼	–	–	14	2	¼	1	1	2	2			
Wednesday	–	–	–	–	–	¼	14	2	¼	1	1	–	–	½		
Thursday	1	–	½	–	¼	–	14	2	¼	1	1					
Friday	1	–	–	½	–	–	14	2	¼	1	1	2	2	–	½	
Saturday	–	1	–	–	–	¼	14	2	¼	1	1	–	–	½	–	½
Weekly quantity	4	3	1	1	½	½	98	14	1¾	7	7	4	4	1½	½	½

[CIRCULAR.—NO. 67—ADDENDA.]

TREASURY DEPARTMENT, *October 29th*, 1847.

SIR: On due consideration of the subject of discount presented in the application of Messrs. Wyman & Arklay, of your port, on importations of "Irish linens," and in consideration of the fact stated, viz., that two and one half per centum is the usual rate of discount allowed by manufacturers to purchasers of these fabrics, no additional rate can be allowed when shipments are made by manufacturers on their own account, as the law contemplates that all shippers and importers of merchandise shall be placed on the same footing in this particular. *Two and one half per cent.* is therefore the maximum *discount*, or abatement of the invoice price, to be allowed on the importations of Irish linens in all cases. Very respectfully,

(Signed) R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR.—NO. 68—ADDENDA.]

To Collectors and other officers of the Customs.

TREASURY DEPARTMENT, *October 30th*, 1847.

You will please transmit to this Department, with all possible despatch, so as to reach here, if possible, during the ensuing month of November, and at the very earliest practicable period, all the information in your power under the following heads:

1st. The duties accrued, but not received, on the 1st of December, 1846, on such dutiable imports as then remained in warehouse at your port.

2d. The duties accrued, but not received, on the 1st of November, 1847, on such dutiable imports as then remained in warehouse at your port.

3d. The duties accrued, but not received, on the 1st of December, 1847, on such dutiable imports as then remained in warehouse at your port.

4th. The gross receipt from customs at your port, separately, for the month of November, 1846, and November, 1847.

5th. The exports of domestic products, exclusive of coin and bullion, at your port, for the twelve months commencing on the 1st of December, 1845, and ending on the 1st of December, 1846; as also for the twelve months commencing on the 1st of December, 1846, and ending on the 1st of December, 1847.

6th. The imports of coin and bullion into your port for the twelve months commencing on the 1st of December, 1845, and ending on the 1st of December, 1846; as also for the twelve months commencing on the 1st of December, 1846, and ending on the 1st of December, 1847.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 69—ADDENDA.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *October 30th*, 1847.

If you have not forwarded (as should have been done under previous instructions,) to this Department the quarterly return of all goods remaining in warehouse on the 30th of September, 1847, at your port, according to form I hereto annexed—that was prescribed by the circular issued on the 14th of August, 1846—you will *immediately* transmit such return; (and if none have been received, then say so by return of mail;) that it may be included in tables, the publication whereof is directed by the 4th section of the act of Congress to establish a warehousing system, approved 6th of August, 1846.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 70—ADDENDA.]

To Collectors and other Officers of the Customs charged with disbursements on account of the Revenue Marine, and to the Officers of that service.

TREASURY DEPARTMENT, *November 1st*, 1847.

In order more effectually to enforce the instructions contained in the circular of the 8th of October last, relating to disbursements on account of the Revenue Marine, commanding officers are required to present to the Collectors, under whose superintendence they may be placed, on the 20th of each month, requisitions for such articles as may be needed for the ensuing month; which requisitions, (except for rations,) the Collectors will enclose to the Department for approval.

Each requisition will be provided with columns for dollars and cents, and the prices must be carried out.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 71—ADDENDA.]

To Collectors and other Officers of the Customs charged with disbursements on account of Revenue boats.

TREASURY DEPARTMENT, *November 1st*, 1847.

It appears that the expenditure on account of Revenue boats, for the last fiscal year, greatly exceeded the sum which, in my opinion, ought to be disbursed for that service. In order to reduce these expenditures to the lowest limit the service will permit, it is determined to discontinue the expenditure altogether upon several stations, to reduce them on the others, and to establish a fixed expenditure for boat hands. With a view to this reduction, on and after the first day of December next, there will be allowed in your district the sum of dollars monthly, for the payment of boat hands, which you will proportion and distribute as your directions shall dictate.

No other payment, not specially authorized, will be made on account, instructions to that effect having been this day issued by this Department to the First Auditor and First Comptroller of the Treasury.

The object of this regulation is to consult a judicious economy, proper at all times, but especially during war, and to bring these disbursements, like payments out of the Treasury, more effectually under the guards and checks established by law for such payments, by the prior examination of the proper accounting officers of the Treasury and the supervision of this Department. The cordial aid and co-operation of the Collectors and Surveyors of the Customs, in carrying these measures into effect, is expected by this Department.

R. J. WALKER, *Secretary of the Treasury.*

[CIRCULAR—NO. 72—ADDENDA.]

TREASURY DEPARTMENT, *December 6th*, 1847.

SIR: That this Department may have within its immediate files proper and complete statistical information respecting the Revenue receipts, you are requested to transmit, without delay, tables embracing the gross receipts from Revenue from all sources, from 30th August, 1842, to December 1st, 1846, and from December 1st, 1846, to December 1st, 1847, giving the amount for each and every month separately, with the gross amount for each year, in conformity with the enclosed tables, which are transmitted for your guidance.

I am, respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

One table for September to December, '42, '43, '44, '45, and to December 1, '46, and from December 1, '46, to December 1, '47, and each month hereafter.

[CIRCULAR—NO. 73—ADDENDA.]

Instructions to Depositaries of the public money.

TREASURY DEPARTMENT, *December 20th*, 1847.

SIR: All public moneys received will be placed to the credit of the Treasurer of the United States. They will be drawn for by him in the following manner, and in no other:

1. The Treasurer will give his order, countersigned by the Register, directed to the proper depositary, for the payment of the money. A private letter of advice will be transmitted by the Treasurer in each case.

2. When transfers are to be made of public funds from one depository to another, the Treasurer will issue a transfer draft upon the depository in which the funds may be at his credit, in favor of the depository to which they are to be transferred, for the amount required, stating that it is to be placed to his credit in such depository. This draft will be recorded by the Register, who will authenticate the record by his signature upon the draft; and it will finally receive the written sanction of the Secretary of the Treasury.

No deduction whatever is to be made from moneys placed to the credit of the Treasurer, except in these two modes.

On payment of any draft, the party to whom it is paid will receipt it. The depositary will note on it the day of payment, will charge it on the same day to the Treasurer, and will transmit it to him with the return of his account in which it is charged. In charging these payments, it will be proper to enter each draft separately, the date, the name of the party in whose favor it was drawn, and the amount.

The attention of the depositary is particularly called to some other matters connected with the accounts of the Treasury.

It is necessary to state in the return, in regard to each sum which may be deposited to the credit of the Treasurer, the name of the person by whom deposited, his office, (if he be a public officer or agent,) and in what manner or from what source the money has accrued to the United States—whether from customs, internal duties, direct tax, sales of public lands, &c.; and, if it be a re-payment, to state on what account the money repaid was originally advanced. This information may, in almost every case, be obtained from the party who makes the deposite; and, as the Department is often subjected to great inconvenience for want of it, the depositaries are requested to be particular in obtaining it, and in stating it in the entry of the deposite.

It is also necessary that the Treasurer's weekly account be closed with the conclusion of Saturday's business. When the quarter of the year terminates on any other day of the week, the account should close on the last day of the quarter; leaving, for an additional return, the transactions from that time to the close of the week, so that neither the receipts or payments of different quarters should be included in one return. Punctuality in transmitting the returns is indispensable.

To produce uniformity in the manner of making the returns of the Treasurer's account, a form is herewith transmitted; for the purpose of binding, it is requested that they be made on paper of nearly the same size. Duplicate statements of the Treasurer's account should be transmitted—one addressed to the Secretary, and one to the Treasurer. I am, very respectfully, your obedient servant, R. J. WALKER, *Secretary of the Treasury.*

The Treasurer's signature is as follows:

To the

Dr. *The Treasurer of the United States in account current with* [here insert name of Assistant Treasurer, or designated depositary, as the case may be.] Cr.

184	To draft No. as the case may be. { On Treasury, - / War, or - / Navy, Warrant, No.	$		184 [Date of last return.]	By balance from return of this date - -	$
	transfer draft No. in favor of -				A. B. [*his capacity or office*] for account of C. D. [*And any further explanation to identify the transaction.*]	
					E. F., repayment to the Treasury on account of	
					G. H., of county, State of , for a patent fee, [*state the invention or improvement,*] or for a caveat, [*state the invention or improvement,*] or for a renewal, &c. - - - -	
					J. K., collector on account of customs, receiver on account of sales of lands -	
					L. M., [*on account of any miscellaneous subjects, such as interest for coupons on bonds, stocks, &c., stating to what account the interest, &c., belongs.*]	
					transfer draft No. on - -	
	Balances - - - - - - -					
				Date of [Saturday.]	balance to next return - - -	
	Separate and distinct accounts must be kept of all moneys deposited to the credit of the *Treasurer for the service of the General Post Office Department*, and separate returns made thereof, to the Treasurer only, with such designation in the caption.				Office at 184 [*Signature.*]	

[CIRCULAR—NO. 74—ADDENDA.]

To Collectors of the Customs.

TREASURY DEPARTMENT, *December 30th*, 1847.*

SIR: It being deemed essential that this Department should be immediately advised of the result of all suits at law involving Revenue questions, which may be decided in the circuit courts of the United States, you are directed, as soon as practicable after the termination of any such suit within your district, to procure, through the United States District Attorney, and transmit to the Department, a copy of the decision of the court, together with the views of the District Attorney and your own views, as to the expediency of further action by this Department, in reference to the case in question, or any principle involved in its decision.

McCLINTOCK YOUNG, *Acting Secretary of the Treasury.*

*See the note at the end of the addenda.

[CIRCULAR—NO. 75—ADDENDA.]

To Collectors and other officers of the Customs.

TREASURY DEPARTMENT, *December 31st*, 1847.

The subjoined abstract of decisions, made by this Department on questions arising under the laws affecting Revenue and Commerce, in force since the 1st December, 1846, when the Tariff act of 30th July, 1846, went into operation, and under treaty stipulations with foreign Powers, is transmitted for your information and government.

Acetate of morphia, as a "medicinal preparation," liable under schedule C, tariff of 1846, to a duty of thirty per cent. ad valorem.

Acetate, or sugar of lead, as a "non-enumerated article," to be entitled to entry under the 3d section of the tariff of 1846, at a duty of twenty per cent. ad valorem.

Accordions, as "musical instruments," to be entitled to entry under schedule E of the tariff, at a duty of twenty per cent. ad valorem.

Adamantine spar.—See Emery stone.

Additional, or penal duty, of twenty per cent. ad valorem, provided, in certain cases, by the 8th section of the tariff act of 1846, to be exacted and paid before the delivery of goods for consumption, or their being withdrawn from warehouse for transportation or exportation. In no case to be returned as debenture; and no remission or relief to be granted unless the party shall have pursued the course indicated in the said 8th section of the act of 1846, and 17th section of the tariff act of 30th August, 1842; and shall apply for relief in the mode prescribed in the act of 3d March, 1797, authorizing the remission of penalties.—See circulars of 25th November, 1846, and 12th June, 1847.

Agate mortars, as "stone ware," liable under schedule C, tariff of 1846, to a duty of thirty per cent. ad valorem.

Allowance.—Under the provisions of the 52d section of the general collection law of 2d March, 1799, allowance for damage may be still made on the articles mentioned in the 58th and 59th sections of that act, now subject to ad valorem rates of duty under the tariff of 1846; the deficiency, leakage, or breakage, being taken into consideration by the appraisers, as among the elements of actual damage to be ascertained by them, in the manner prescribed in circular instructions of 25th November, 1846.

Where claims are made for damage on certain liquors in bottles, under the 59th section of the act of March, 1799—unless the importer, at the time of entry, shall, in the exercise of the option given by said section, prefer that the actual quantity be ascertained by tale—the allowance for breakage shall in no case exceed the per centage provided by said section, in such cases, namely, of ten per cent. on beer, ale, and porter, and five per cent. on all other liquors.

In the special case of Molasses in casks, in consequence of the peculiar liability of that article to loss or deficiency from fermentation, stress of weather, or other accident, it has been deemed proper to authorize an allowance for such loss or deficiency, to be ascertained as directed in circular instructions of 27th May, 1847. In such cases, however, injury to the cask is not to be taken into view in estimating damage.

Except in case of perishable articles, no allowance of damage is to be made beyond one-half the value of the article, without the sanction of the Department, upon a full statement of the case, submitted for its consideration.—Circular, 25th November, 1846.

Allowance or abatement of duties, under the last proviso of the 21st section of the tariff act of 30th August, 1842, for deficiency of articles in packages, can only take place where it shall satisfactorily appear to the appraisers that the packages had not been opened after their shipment.

Such allowance or abatement, on separate articles or packages, included in the manifest, but not found on board the vessel at the time of unlading the same in the United States, cannot be made, unless satisfactory proof be adduced that, by accident or other cause, such articles or packages had never been actually shipt; or that being shipt, they had been actually lost or destroyed by accident or other cause during the voyage, and before the arrival of the vessel within the limits of any collection district of the United States.

Damage incurred in lading merchandise on board the vessel at a foreign port of shipment, not to be considered as having occurred "during the voyage."

Damage must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any other port to which the goods may be conveyed.—See circular, 25th November, 1846.

No allowance or abatement can be made for an alleged deficiency or difference in the character or description of articles contained in a package, discovered by the importer after the package has passed out of the custody of the officers of the custom-house, into the possession of the importer.

American vessels.—Coffee, the production of the colonies or dependencies of the Netherlands, imported from the Netherlands in vessels of the United States, to be exempt from duty by act of 3d August, 1846, and tariff act of 1846, schedule I.—See circular of 16th of August, 1846.

American produce, or manufactures, exported to a foreign country, and brought back to the United States, entitled to exemption from duty under schedule I, tariff of 1846, only when the identification is made in compliance with the terms of the 47th and 48th sections of the general collection law of 2d March, 1799, and the article is brought back in the same condition as when exported.

Ammonia, carbonate of; not the Ammonia provided for in schedule G, of tariff of 1846, but as a non-enumerated article, chargeable under the 3d section of that act with a duty of twenty per cent. ad valorem.

Amorphous Quinine, as "Quinine," chargeable under schedule E with a duty of twenty per cent. ad valorem.

Anatomical preparations, philosophical apparatus, &c., although specially imported for the use of institutions of any kind, not exempt from duty by existing laws, but chargeable with the appropriate rates according to their component materials.

Animals, living, not imported for breed, but imported for sale or public exhibition, not to be considered in any case "specimens of natural history," within the meaning of the law, but as merchandise, liable, under the 3d section of the tariff act, to a duty of twenty per cent. ad valorem.

Apparel, or articles worn by men, women, or children.—The classification made in schedule C, tariff of 1846, charged with a duty of thirty per cent. ad valorem, to comprehend all articles, of whatever material composed, (except only the articles, wholly of cotton, specially provided for in schedule E,) usually worn on the person, made wholly or in part by hand, or made up and completed by any process of manufacture, so as to be in a fit state or condition as imported, (or when separated into distinct articles, if imported in the piece,) to be worn on the person. When not so made, or made up and completed, the article, although intended for wear when completed, to be entitled to entry as a manufacture, at a rate of duty appropriate to the component material.—See Manufactures of wool, worsted, silk, cotton, flax.

Articles made on frames, wholly composed of cotton, and worn by men, women, or children, namely, caps, gloves, leggings, mits, socks, stockings, wove shirts and drawers, when imported in the state in which they came from the frame, and not tamboured or embroidered, to be entitled, under schedule E, to entry at a duty of twenty per cent. ad valorem. When tamboured or embroidered, or with any addition of work put on after coming from the frame, fitting them for use, to be charged, under the provisions of schedule C, with a duty of thirty per cent. ad valorem.

The same description of articles, although made on frames, if not wholly composed of cotton, necessarily remain liable, under schedule C, to the duty therein provided.

The exemption from duty of wearing apparel, provided in schedule I, to be confined, as declared in circular instructions of 12th April, 1847, to such articles as are generally worn, and are not deemed "merchandise" within the meaning and intent of the law; and to be limited to an extent not exceeding in number, quantity, or value, what is usual for a traveller or other person to wear, or carry with him for actual use; and to such articles as it shall be satisfactorily shown have been in actual use of the person bringing them into the United States. Entry of the articles to be made in the manner prescribed in the 46th section of the general collection law of 2d March, 1799, and the question of the exemption from duty to be determined by the collector and naval officer, (if any,) as enjoined by said section.

Appeals from decisions of the collector of the customs, on revenue questions, and applications for allowance or remission of duties, must be addressed to the Department, as heretofore directed, through the medium of the collector, and be accompanied by his views of the case.

Appraisements still to be made as allowed and directed by the regulations established by the 2d section of the sup. collection act of 1st March, 1823, and the 16th and 17th sections of the tariff act of 30th August, 1842; enlarged or modified by the provisions of the tariff act of 30th July, 1846, the act of 6th August, 1846—"to establish a warehouse system"—and the 2d section of the civil and diplomatic appropriation act of 10th August, 1846, and under the circular instructions of the Department, dated the 15th May, 1845, 14th August, 9th September, 30th October, and 25th November, 1846, and 6th July, 1847.

Appraisers.—Application being made by importers as prescribed by law, the appraisers are to determine the fact of damage, and the amount, if any, of allowance for the same, under the laws and the instructions of this Department. On questions as to the classification of merchandise, in case of difference of opinion between those officers and the collector of the port or the importer of the goods, or of disagreement among themselves, their reports or statements are to be transmitted to the Department, accompanied by the views of the collector.

Their appraisement, from which no appeal to merchant appraisers is taken, in pursuance of law, is to be deemed final and conclusive.

Prior to imposing the duties on any importation, the appraisers are authorized to amend their returns on re-examination, either as it regards sound or damaged goods.

In case of appraisement to ascertain damage, no appeal can be taken from the decision of the United States appraisers.

Merchant appraisers, appointed by collectors under the laws, in the performance of their duties, are equally bound with the regular appraisers, by the construction given to the revenue laws by this Department, the decision of the Secretary of the Treasury as to the true construction or meaning of any part of the revenue laws being final and conclusive, and from which there can be no appeal, except to the judicial powers provided by the Constitution.—Sections 23, 24, tariff act of 1842; 8th section tariff act of 1846; 2d section civil and diplomatic appropriation act, 10th August, 1846.—See detailed instructions, circular 6th July, 1847.

In all cases where merchant appraisers are called in, and there should be a variance between their reports, or that of either of them, and that of the regular appraisers, the collector, at the expiration of each month, will report all such cases to the department, together with all the appraisements made, as directed in circular of the 6th July, 1847.

With a view to facilitate the prompt rendition, to this Department, of the collectors' quarterly accounts of the customs, it is directed that the return in every case of appraisement shall be made by the appraisers to the collector within the period of twenty days, at farthest, from the time at which the goods are ordered for appraisement to the public stores.

Arks, from British possessions, entitled to entry at the first port of arrival in the United States, as "manufactures of wood," on payment of the duty of thirty per cent. ad valorem, as provided in schedule C, of the tariff of 1846; and the payment of the appropriate rates of duty chargeable on any boards, shingles, or other articles brought in or on the same.

Bags, of American or foreign manufacture, used for carrying out grain from the United States.—See special circular of 19th February, 1847.

Bibles and Testaments, entitled to entry at a duty of ten per cent. ad valorem, under schedule G; unless when imported in separate numbers or parts, and while the series is in course of printing and republication in the United States.—See Books.

Birds, imported in quantities, authorizing the belief that they are intended for sale, to be considered "merchandise," within the meaning of the law, and therefore not entitled to exemption from duty under the provisions of schedule I, of the tariff.

Bolts.—See Shingle bolts.

Books.—All printed books, in volumes, numbers, or parts, bound or unbound, are entitled to entry, as provided in schedule G, at a duty of ten per cent. ad valorem, except only such periodicals and other works as are in the course of printing and republication in the United States, on which a duty of twenty per cent. ad valorem is imposed in schedule E. This latter class comprehends only works imported in numbers or separate parts, the course of their printing and republication in the United States necessarily depending on and following their course of original publication abroad. In this view, the republication of the numbers or parts of any serial work, imported into the United States, being commenced, the series may be considered in course of republication, and the successive numbers would become liable to the duty provided in schedule E, while such series was in the course of republication, and until such course were ended by the completion of the work. The first number of such series, no such course of printing and republication being commenced at the time of importation, would be entitled to entry under schedule G; as would also the work when completed—the series being terminated, and no longer in course of republication in the United States.

Books, periodicals, or pamphlets, brought into the United States in ship letter bags, being equally liable with like articles otherwise imported, are not to be permitted to be delivered or forwarded from the post office without entry at the custom-house, and payment of the duties imposed by law.

The law provides no exemption from duty on books imported for any of the departments of the Government of the United States, or for the use of churches, seminaries, or any other institution whatever.

Books, (as personal or household effects,) of citizens of the United States dying abroad, are exempt from duty under schedule I; also,

Books, (as household effects, or libraries, or parts of libraries,) of persons or families from foreign countries, if used abroad by them, (for at least one year,) and not intended for any other person or persons, or for sale; also,

Professional books, appropriate to the profession of the emigrant; and

Books (as personal effects) of persons arriving in the United States, "not merchandise," and not exceeding in number or value what is usual for a traveller or other person to carry with him for actual use.—See circular 12th April, 1847.

Books containing prints of an obscene character, under the provisions of the 28th section of the tariff act of 1842, being prohibited, are to be seized, and when legally condemned, to be destroyed.

Boot and bootee stuffs.—See Button and Shoe stuffs.

Bottles, when imported, containing wine.

If it be satisfactorily shown that the wine, purchased for shipment, was actually bottled after such purchase, the bottles may be admitted at a duty (separate from that on the wine) of thirty per cent. on the value of the bottles, as "manufactures of glass," under schedule C. If the wine was purchased in bottles, the value or cost of the bottles is to be considered as a part of the cost of the wine, forming, with other charges, the value on which the duty of forty per cent. is to be assessed under schedule B. In all cases, the expense of corks, corking, bottling, packages, and packing, and transportation by land or water, together with all other charges, to the port or place of shipment, must be added to the cost of the wine. It is proper to be noted that, where it shall appear that the wine has been purchased in bottles, while the invoice purports to give, separately, the value of the wine and of the bottles, manifesting the design of evading a portion of the legal duties, such invoice shall be deemed and treated as a fraudulent invoice, unless the separate purchase by the party of the wine and of the bottles be proved to the satisfaction of the collector.—See circular 30th March, 1847, to principal ports.

Bounty on exportation of pickled fish, provided in section 5 of tariff act of 1846.—See regulations in circular of 25th November, 1846.

Boxes, of rosewood, whether denominated by importers fancy work boxes or otherwise, to be liable, as "manufactures of rosewood," to a duty of forty per cent., under schedule B.

Boxes, fancy, provided for in schedule C, not to comprehend boxes manufactured or made of either of the woods specified in schedule B.

Braids of cotton.—See Cotton laces.

Braids of straw.—See Straw.

Brandy.—The classification of spirits and spirituous beverages in schedule A, liable to a duty of one hundred per cent. ad valorem, to comprehend an article called "coloring," composed of brandy and burnt sugar.

Brazil, vessels of, with their cargoes, from Brazil or any other foreign country whatever, to be admitted without the payment of discriminating duties of tonnage or impost, it appearing from an official communication of the Government of Brazil that vessels of the United States and their cargoes are admitted to like privileges at the ports of Brazil.—See act of Congress in regard to discriminating duties of impost and tonnage, of 24th of May, 1828, and proclamation of the President, of 4th November, 1847; see, also, Treasury circular of 11th October, 1847.

Brazil, coffee of, imported in Brazilian vessels.—See Coffee.

Breakage, allowance for.—See Allowance.

Bremen, vessels of.—See Hanseatic Republics.

Bristles, entitled to entry at a duty of five per cent., as provided in schedule H, of the tariff of 1846, must be the article known in commerce by that designation at the time of the passage of the act. Imitation bristles, made of whalebone or other similar substances, to be charged with the duty of twenty per cent. ad valorem, as a non-enumerated article, as provided in section 3 of the act.

British vessels, in ballast, from Brazil, exempt from the payment of tonnage duties.—Circular, 1st April, 1845.

British vessels, from the British provinces adjacent to the United States, with their cargoes, if the growth, produce, or manufacture of such provinces, not liable to the discriminating duties of impost and tonnage imposed by the 11th section of the tariff act of 30th August, 1842, being placed on the same footing with vessels of the United States and their cargoes by the act of 29th May, 1830, "regulating the commercial intercourse between the United States and certain colonies of Great Britain," and the proclamation of the President of 5th October, 1830.

British vessels, bringing from British ports in Europe articles the growth, produce, or manufacture of the British possessions in India, not to be liable to the penalties provided in the navigation act of 1st March, 1817.—Decision of circuit court of United States for the southern district of New York, United States *vs.* ship Recorder, July 2, 1847.

Brokerage.—When to be added to the commissions in the list of charges.—See Commissions.

Burr Stones.—See Stones.

Button stuffs, boot, bootee, or shoe stuffs.—Lastings, manufactures of mohair cloth, silk twist, or other manufactures of cloth, entitled to entry at a duty of five per cent., as provided in schedule H, must be shown to be suitable for the manufacture of buttons, or of boots, bootees, or shoes, exclusively, by their being imported in stripe, pieces, or patterns, of the size and shape suitable for such manufacture exclusively.—Circular, September 1, 1847.

Brocade button stuffs, imported in appropriate patterns, the piece partially separated into narrow strips, rendering it unsuitable for any other use, admitted at a duty of five per cent. ad valorem.

Canal boats, exempted from the payment of fees and hospital money, by act of 20th July, 1846, must still be provided with the papers required by existing laws, and comply, in all other respects, with the provisions of the Registering and Recording act of 31st December, 1792, or the Enrolling and Licensing act of the 18th of February, 1793, as the case may be.

Canal boats are such boats as are adapted for, and ordinarily employed in, the transportation of merchandise or passengers on or through canals, "without masts or steam power."—Circular 10th August, 1846.

Vessels or boats which ply altogether on tide and other navigable waters, cannot be deemed canal boats, in contemplation of, and entitled to the privileges of the act of 20th July, 1846.

Canary seed, as a non-enumerated article, liable to a duty of twenty per cent. ad valorem under the 3d section of the Tariff act of 1846.—See Seed.

Canvass, not entitled to entry at five per cent., as suitable for the manufacture of shoes exclusively.

Caps, wholly of cotton.—See Cotton.

Caps, percussion, chargeable as a manufacture of metal, under schedule C, with a duty of thirty per cent. ad valorem.

Caraway seed, as a non-enumerated article, liable to a duty of twenty per cent. ad valorem under the third section of the tariff of 1846.—See Seed.

Carbonate of Ammonia.—See Ammonia.

Carbonate of Iron.—As a non-enumerated article, to pay a duty of twenty per cent.

Cardamom seed, as a non-enumerated article, liable to a duty of twenty per cent.—See Seed.

Cartage, expenses of, when to be paid by the importer, and when by the United States.—See circular of 9th October, 1845.

Casks or hogsheads, exported from the United States empty, and returned filled, to be included among the dutiable charges, although of American manufacture; not being in "the same condition as when exported, as required by the provisions of schedule I of the tariff of 1846, in order to be entitled to exemption.

Charges.—To the list of charges to be embraced in the appraisement, in fixing the valuation of foreign articles, as enumerated in circular instructions of 25th November, 1846, is to be added fire insurance, if effected for a period prior to the shipment of the goods for the United States. For additional charges on importations of wine in bottles, see Bottles.

Clay smoking pipes, liable to the duty of thirty per cent., under schedule C, as earthenware.

Clearance, of a vessel having on board goods liable to inspection under the laws of the State in which the collector or other officer of the customs may act, not to be granted until the master or other proper person produce a certificate that all such goods have been duly inspected, as required in the proviso to the 93d section of the General Collection act of the 2d March, 1799.

Clerks, extra, in custom-houses.—See Expenses.

Coal from British Provinces adjacent to the United States, brought in British vessels.—See British vessels.

Coal, measurement of.—It being satisfactorily ascertained, in the case of coal imported from Nova Scotia, when subject to a specific duty, that, owing to the custom and mode of measurement in Nova Scotia, the quantity landed in the United States, under the mode of measurement pursued in our ports, usually exceeded, by at least twenty per cent., the quantity given in the invoice; which fact has also been satisfactorily established in the case of importations under the existing system of ad valorem duties, it is deemed proper to direct that, on importations of this article from the British Provinces adjacent to the United States, where the actual quantity, on measurement, when landed, is found to exceed, by not more than twenty per cent., the quantity given in the invoice, no increase of value in the assessment of the duty is to be made; but, if the excess be more than twenty per cent., then the value of such excess over twenty per cent. is to be added in assessing the duties—it being expressly understood that, "under no circumstances, shall the duty be assessed upon an amount less than the invoice value," as provided in the 14th section of the sup. collection act of 1st March, 1823, and the 8th section of the tariff act of 1846.

Coffee, the growth or production of the colonies or dependencies of the Netherlands, imported from the Netherlands in American vessels, or in vessels of the Netherlands, to be exempt from duty after the passage of the act of 3d August, 1846.—See Circular of 16th August, 1846.

Coffee, as above, imported in vessels of the Kingdom of Prussia, and of the Hanseatic Republics of Lubec, Bremen, and Hamburg, to be placed on the same footing with that imported in American or Dutch vessels.—See act of 3d August, 1846; Tariff act of 1846, schedule I; Civil and Diplomatic Appropriation act, March 3, 1847.

Coffee, imported direct from the place of its growth or production, in American vessels, or in foreign vessels, "entitled by reciprocal treaties to be exempt from discriminating duties of tonnage and other charges;" and coffee, the growth or production of the possessions of the Netherlands, imported in such vessels from the Netherlands, to be exempt from duty.—See Tariff act of 1846, schedule I.

Coffee, the growth or production of Brazil, imported directly from that country in Brazilian vessels, exempt from duty under the provisions of schedule I of the Tariff act of 1846; Treasury circular of October 11, 1847; Proclamation of the President of November 4, 1847.

Coffee, imported in vessels of Portugal.—It appearing from a decree of the Government of Portugal, bearing date the 18th of October, 1841, and understood to be still in force, that a discriminating duty is charged in the ports of that Kingdom on importations in American vessels, it necessarily follows, that coffee imported into the United States in vessels of Portugal, either from the Netherlands, or from the place of its production, not coming within the exemption provided in schedule I of the tariff of 1846, becomes liable to the duty of twenty per cent. ad valorem, as a non-enumerated article, under the provisions of the 3d section of the act.

Coffee and tea, from Singapore, a place of depôt for exports of the articles from other places, and not the place of growth or production, not to be considered as coming within the exemption provided by law.

Coins, and moneys of account, of certain foreign countries; their value established in computations at the custom-house, by act of 29d May, 1846.—See circular 13th June, 1846.

Coloring, composed of brandy and burnt sugar.—See Brandy.

Commissions.—Among the costs and charges entering into the valuation of imports, to be taken at the usual rates, but in no case to be less than 2½ per cent.; and where there is a distinct brokerage, that to be added.—See circular 25th November, 1846.

Cooperage, expenses of.—In what cases to be paid by the importer, and when by the United States.—Circular 9th October, 1845.

Copper, for sheathing vessels.—See "Sheathing copper."

Cotton.—Manufactures composed wholly of cotton, and not otherwise provided for, are chargeable, under schedule D of the tariff of 1846, with the duty of twenty-five per cent. ad valorem; but if tamboured or embroidered, they become liable, under schedule C, to a duty of thirty per cent. ad valorem.

Among the articles, wholly of cotton, but otherwise provided for, are the following:

Apparel or clothing ready made, and articles worn on the person, as shawls, neckerchiefs, veils, girdles, and tassels, liable, under schedule C, to a duty of thirty per cent., (see Apparel:) also, cords, gimps, and galloons, and hat bodies, liable to the same rate of duty; laces, insertings, trimming laces, laces and braids, scollops, charged with a duty of twenty-five per cent., unless embroidered or tamboured; caps, gloves, leggings, mits, socks, stockings, shirts and drawers, made on frames, and velvet in the piece, entitled to entry at a duty of twenty per cent., under schedule E, unless tamboured or embroidered, or with such work of hand added as shall bring them under the charge of thirty per cent.—See Apparel or Articles worn, &c.

When *Cotton* is combined in a manufacture with other material, the charge of duty must necessarily depend on the description of the article: thus, Apparel or Articles worn on the person, composed of cotton and any other material, whether made on frames or otherwise, would pay the duty of thirty per cent.; manufactures of cotton and wool, not otherwise provided for, wool being the component material of chief value, would be chargeable with the same rate of duty; manufactures of cotton and worsted, or cotton and silk, not otherwise provided for, would be liable, under schedule D, to a duty of twenty-five per cent.; manufactures of cotton and flax, under schedule E, to a duty of twenty per cent. ad valorem.

Hatters' plush, and velvet in the piece, composed of cotton and silk, cotton being the component material of chief value; being specially provided for in schedule E, are taken out of the general classification, as noted above, and are entitled to entry at a duty of twenty per cent. ad valorem.

Courts, United States Circuit.—See Decisions.

Cravats or Neckerchiefs, of silk, cotton, or other material, if ready to be worn, as imported, liable to a duty of thirty per cent. ad valorem.—See Apparel or Articles worn.

Crochet Needles.—See Needles.

Cummin Seed, liable to a duty of twenty per cent., as an unenumerated article.—See Seed.

Damage or deficiency.—See Allowance and Appraisement.

Decisions of Circuit Courts of the United States, in suits involving

In case of appraisement to ascertain damage, no appeal can be taken from the decision of the United States appraisers.

Merchant appraisers, appointed by collectors under the laws, in the performance of their duties, are equally bound with the regular appraisers, by the construction given to the revenue laws by this Department, the decision of the Secretary of the Treasury as to the true construction or meaning of any part of the revenue laws being final and conclusive, and from which there can be no appeal, except to the judicial powers provided by the Constitution.—Sections 23, 24, tariff act of 1842; 8th section tariff act of 1846; 2d section civil and diplomatic appropriation act, 10th August, 1846.—See detailed instructions, circular 6th July, 1847.

In all cases where merchant appraisers are called in, and there should be a variance between their reports, or that of either of them, and that of the regular appraisers, the collector, at the expiration of each month, will report all such cases to the department, together with all the appraisements made, as directed in circular of the 6th July, 1847.

With a view to facilitate the prompt rendition, to this Department, of the collectors' quarterly accounts of the customs, it is directed that the return in every case of appraisement shall be made by the appraisers to the collector within the period of twenty days, at farthest, from the time at which the goods are ordered for appraisement to the public stores.

Arks, from British possessions, entitled to entry at the first port of arrival in the United States, as "manufactures of wood," on payment of the duty of thirty per cent. ad valorem, as provided in schedule C, of the tariff of 1846; and the payment of the appropriate rates of duty chargeable on any boards, shingles, or other articles brought in or on the same.

Bags, of American or foreign manufacture, used for carrying out grain from the United States.—See special circular of 19th February, 1847.

Bibles and Testaments, entitled to entry at a duty of ten per cent. ad valorem, under schedule G; unless when imported in separate numbers or parts, and while the series is in course of printing and republication in the United States.—See Books.

Birds, imported in quantities, authorizing the belief that they are intended for sale, to be considered "merchandise," within the meaning of the law, and therefore not entitled to exemption from duty under the provisions of schedule I, of the tariff.

Bolts.—See Shingle bolts.

Books.—All printed books, in volumes, numbers, or parts, bound or unbound, are entitled to entry, as provided in schedule G, at a duty of ten per cent. ad valorem, except only such periodicals and other works as are in the course of printing and republication in the United States, on which a duty of twenty per cent. ad valorem is imposed in schedule E. This latter class comprehends only works imported in numbers or separate parts, the course of their printing and republication in the United States necessarily depending on and following their course of original publication abroad. In this view, the republication of the numbers or parts of any serial work, imported into the United States, being commenced, the series may be considered in course of republication, and the successive numbers would become liable to the duty provided in schedule E, while such series was in the course of republication, and until such course were ended by the completion of the work. The first number of such series, no such course of printing and republication being commenced at the time of importation, would be entitled to entry under schedule G; as would also the work when completed—the series being terminated, and no longer in course of republication in the United States.

Books, periodicals, or pamphlets, brought into the United States in ship letter bags, being equally liable with like articles otherwise imported, are not to be permitted to be delivered or forwarded from the post office without entry at the custom-house, and payment of the duties imposed by law.

The law provides no exemption from duty on books imported for any of the departments of the Government of the United States, or for the use of churches, seminaries, or any other institution whatever.

Books, (as personal or household effects,) of citizens of the United States dying abroad, are exempt from duty under schedule I; also,

Books, (as household effects, or libraries, or parts of libraries,) of persons or families from foreign countries, if used abroad by them, (for at least one year,) and not intended for any other person or persons, or for sale; also,

Professional books, appropriate to the profession of the emigrant; and

Books (as personal effects) of persons arriving in the United States, "not merchandise," and not exceeding in number or value what is usual for a traveller or other person to carry with him for actual use. —See circular 12th April, 1847.

Books containing prints of an obscene character, under the provisions of the 28th section of the tariff act of 1842, being prohibited, are to be seized, and when legally condemned, to be destroyed.

Boot and bootee stuffs.—See Button and Shoe stuffs.

Bottles, when imported, containing wine.

If it be satisfactorily shown that the wine, purchased for shipment, was actually bottled after such purchase, the bottles may be admitted at a duty (separate from that on the wine) of thirty per cent. on the value of the bottles, as "manufactures of glass," under schedule C. If the wine was purchased in bottles, the value or cost of the bottles is to be considered as a part of the cost of the wine, forming, with other charges, the value on which the duty of forty per cent. is to be assessed under schedule B. In all cases, the expense of corks, corking, bottling, packages, and packing, and transportation by land or water, together with all other charges, to the port or place of shipment, must be added to the cost of the wine. It is proper to be noted that, where it shall appear that the wine has been purchased in bottles, while the invoice purports to give, separately, the value of the wine and of the bottles, manifesting the design of evading a portion of the legal duties, such invoice shall be deemed and treated as a fraudulent invoice, unless the separate purchase by the party of the wine and of the bottles be proved to the satisfaction of the collector.—See circular 30th March, 1847, to principal ports.

Bounty on exportation of pickled fish, provided in section 5 of tariff act of 1846.—See regulations in circular of 25th November, 1846.

Boxes, of rosewood, whether denominated by importers fancy work boxes or otherwise, to be liable, as "manufactures of rosewood," to a duty of forty per cent., under schedule B.

Boxes, fancy, provided for in schedule C, not to comprehend boxes manufactured or made of either of the woods specified in schedule B.

Braids of cotton.—See Cotton laces.

Braids of straw.—See Straw.

Brandy.—The classification of spirits and spirituous beverages in schedule A, liable to a duty of one hundred per cent. ad valorem, to comprehend an article called "coloring," composed of brandy and burnt sugar.

Brazil, vessels of, with their cargoes, from Brazil or any other foreign country whatever, to be admitted without the payment of discriminating duties of tonnage or impost, it appearing from an official communication of the Government of Brazil that vessels of the United States and their cargoes are admitted to like privileges at the ports of Brazil.—See act of Congress in regard to discriminating duties of impost and tonnage, of 24th of May, 1828, and proclamation of the President, of 4th November, 1847; see, also, Treasury circular of 11th October, 1847.

Brazil, coffee of, imported in Brazilian vessels.—See Coffee.

Breakage, allowance for.—See Allowance.

Bremen, vessels of.—See Hanseatic Republics.

Bristles, entitled to entry at a duty of five per cent., as provided in schedule H, of the tariff of 1846, must be the article known in commerce by that designation at the time of the passage of the act. Imitation bristles, made of whalebone or other similar substances, to be charged with the duty of twenty per cent. ad valorem, as a non-enumerated article, as provided in section 3 of the act.

British vessels, in ballast, from Brazil, exempt from the payment of tonnage duties.—Circular, 1st April, 1845.

British vessels, from the British provinces adjacent to the United States, with their cargoes, if the growth, produce, or manufacture of such provinces, not liable to the discriminating duties of impost and tonnage imposed by the 11th section of the tariff act of 30th August, 1842, being placed on the same footing with vessels of the United States and their cargoes by the act of 29th May, 1830, "regulating the commercial intercourse between the United States and certain colonies of Great Britain," and the proclamation of the President of 5th October, 1830.

British vessels, bringing from British ports in Europe articles the growth, produce, or manufacture of the British possessions in India, not to be liable to the penalties provided in the navigation act of 1st March, 1817.—Decision of circuit court of United States for the southern district of New York, United States *vs.* ship Recorder, July 2, 1847.

Brokerage.—When to be added to the commissions in the list of charges.—See Commissions.

Burr Stones.—See Stones.

Button stuffs, boot, bootee, or shoe stuffs.—Lastings, manufactures of mohair cloth, silk twist, or other manufactures of cloth, entitled to entry at a duty of five per cent., as provided in schedule H, must be shown to be suitable for the manufacture of buttons, or of boots, bootees, or shoes, exclusively, by their being imported in strips, pieces, or patterns, of the size and shape suitable for such manufacture exclusively.—Circular, September 1, 1847.

Brocade button stuffs, imported in appropriate patterns, the piece partially separated into narrow strips, rendering it unsuitable for any other use, admitted at a duty of five per cent. ad valorem.

Canal boats, exempted from the payment of fees and hospital money, by act of 20th July, 1846, must still be provided with the papers required by existing laws, and comply, in all other respects, with the provisions of the Registering and Recording act of 31st December, 1792, or the Enrolling and Licensing act of the 18th of February, 1793, as the case may be.

Canal boats are such boats as are adapted for, and ordinarily employed in, the transportation of merchandise or passengers on or through canals, "without masts or steam power."—Circular 10th August, 1846.

Vessels or boats which ply altogether on tide and other navigable waters, cannot be deemed canal boats, in contemplation of, and entitled to the privileges of the act of 20th July, 1846.

Canary seed, as a non-enumerated article, liable to a duty of twenty per cent. ad valorem under the 3d section of the Tariff act of 1846.—See Seed.

Canvass, not entitled to entry at five per cent., as suitable for the manufacture of shoes exclusively.

Caps, wholly of cotton.—See Cotton.

Caps, percussion, chargeable as a manufacture of metal, under schedule C, with a duty of thirty per cent. ad valorem.

Caraway seed, as a non-enumerated article, liable to a duty of twenty per cent. ad valorem under the third section of the tariff of 1846.—See Seed.

Carbonate of Ammonia.—See Ammonia.

Carbonate of Iron.—As a non-enumerated article, to pay a duty of twenty per cent.

Cardamom seed, as a non-enumerated article, liable to a duty of twenty per cent.—See Seed.

Cartage, expenses of, when to be paid by the importer, and when by the United States.—See circular of 9th October, 1845.

Casks or hogsheads, exported from the United States empty, and returned filled, to be included among the dutiable charges, although of American manufacture; not being in "the same condition" as when exported, as required by the provisions of schedule I of the tariff of 1846, in order to be entitled to exemption.

Charges.—To the list of charges to be embraced in the appraisement, in fixing the valuation of foreign articles, as enumerated in circular instructions of 25th November, 1846, is to be added fire insurance, if effected for a period prior to the shipment of the goods for the United States. For additional charges on importations of wine in bottles, see Bottles.

Clay smoking pipes, liable to the duty of thirty per cent., under schedule C, as earthenware.

Clearance, of a vessel having on board goods liable to inspection under the laws of the State in which the collector or other officer of the customs may act, not to be granted until the master or other proper person produce a certificate that all such goods have been duly inspected, as required in the proviso to the 93d section of the General Collection act of the 2d March, 1799.

Clerks, extra, in custom-houses.—See Expenses.

Coal from British Provinces adjacent to the United States, brought in British vessels.—See British vessels.

Coal, measurement of.—It being satisfactorily ascertained, in the case of coal imported from Nova Scotia, when subject to a specific duty, that, owing to the custom and mode of measurement in Nova Scotia, the quantity landed in the United States, under the mode of measurement pursued in our ports, usually exceeded, by at least twenty per cent., the quantity given in the invoice; which fact has also been satisfactorily established in the case of importations under the existing system of ad valorem duties, it is deemed proper to direct that, on importations of this article from the British Provinces adjacent to the United States, where the actual quantity, on measurement, when landed, is found to exceed, by not more than twenty per cent., the quantity given in the invoice, no increase of value in the assessment of the duty is to be made; but, if the excess be more than twenty per cent., then the value of such excess over twenty per cent. is to be added in assessing the duties—it being expressly understood that, "under no circumstances, shall the duty be assessed upon an amount less than the invoice value," as provided in the 14th section of the sup. collection act of 1st March, 1823, and the 8th section of the tariff act of 1846.

Coffee, the growth or production of the colonies or dependencies of the Netherlands, imported from the Netherlands in American vessels, or in vessels of the Netherlands, to be exempt from duty after the passage of the act of 3d August, 1846.—See Circular of 16th August, 1846.

Coffee, as above, imported in vessels of the Kingdom of Prussia, and of the Hanseatic Republics of Lubec, Bremen, and Hamburg, to be placed on the same footing with that imported in American or Dutch vessels.—See act of 3d August, 1846; Tariff act of 1846, schedule I; Civil and Diplomatic Appropriation act, March 3, 1847.

Coffee, imported direct from the place of its growth or production, in American vessels, or in foreign vessels, "entitled by reciprocal treaties to be exempt from discriminating duties of tonnage and other charges;" and coffee, the growth or production of the possessions of the Netherlands, imported in such vessels from the Netherlands, to be exempt from duty.—See Tariff act of 1846, schedule I.

Coffee, the growth or production of Brazil, imported directly from that country in Brazilian vessels, exempt from duty under the provisions of schedule I of the Tariff act of 1846; Treasury circular of October 11, 1847; Proclamation of the President of November 4, 1847.

Coffee, imported in vessels of Portugal.—It appearing from a decree of the Government of Portugal, bearing date the 18th of October, 1841, and understood to be still in force, that a discriminating duty is charged in the ports of that Kingdom on importations in American vessels, it necessarily follows, that coffee imported into the United States in vessels of Portugal, either from the Netherlands, or from the place of its production, not coming within the exemption provided in schedule I of the tariff of 1846, becomes liable to the duty of twenty per cent. ad valorem, as a non-enumerated article, under the provisions of the 3d section of the act.

Coffee and tea, from Singapore, a place of depôt for exports of the articles from other places, and not the place of growth or production, not to be considered as coming within the exemption provided by law.

Coins, and moneys of account, of certain foreign countries; their value established in computations at the custom-house, by act of 22d May, 1846.—See circular 13th June, 1846.

Coloring, composed of brandy and burnt sugar.—See Brandy.

Commissions.—Among the costs and charges entering into the valuation of imports, to be taken at the usual rates, but in no case to be less than 2½ per cent.; and where there is a distinct brokerage, that to be added.—See circular 25th November, 1846.

Cooperage, expenses of.—In what cases to be paid by the importer, and when by the United States.—Circular 9th October, 1845.

Copper, for sheathing vessels.—See "Sheathing copper."

Cotton.—Manufactures composed wholly of cotton, and not otherwise provided for, are chargeable, under schedule D of the tariff of 1846, with the duty of twenty-five per cent. ad valorem; but if tamboured or embroidered, they become liable, under schedule C, to a duty of thirty per cent. ad valorem.

Among the articles, wholly of cotton, but otherwise provided for, are the following:

Apparel or clothing ready made, and articles worn on the person, as shawls, neckerchiefs, veils, girdles, and tassels, liable, under schedule C, to a duty of thirty per cent., (see Apparel:) also, cords, gimps, and galloons, and hat bodies, liable to the same rate of duty; laces, insertings, trimming laces, laces and braids, scollops, charged with a duty of twenty-five per cent., unless embroidered or tambboured; caps, gloves, leggings, mits, socks, stockings, shirts and drawers, made on frames, and velvet in the piece, entitled to entry at a duty of twenty per cent., under schedule E, unless tamboured or embroidered, or with such work of hand added as shall bring them under the charge of thirty per cent.—See Apparel or Articles worn, &c.

When *Cotton* is combined in a manufacture with other material, the charge of duty must necessarily depend on the description of the article: thus, Apparel or Articles worn on the person, composed of cotton and any other material, whether made on frames or otherwise, would pay the duty of thirty per cent.; manufactures of cotton and wool, not otherwise provided for, wool being the component material of chief value, would be chargeable with the same rate of duty; manufactures of cotton and worsted, or cotton and silk, not otherwise provided for, would be liable, under schedule D, to a duty of twenty-five per cent.; manufactures of cotton and flax, under schedule E, to a duty of twenty per cent. ad valorem.

Hatters' plush, and velvet in the piece, composed of cotton and silk, cotton being the component material of chief value; being specially provided for in schedule E, are taken out of the general classification, as noted above, and are entitled to entry at a duty of twenty per cent. ad valorem.

Courts, United States Circuit.—See Decisions.

Cravats or Neckerchiefs, of silk, cotton, or other material, if ready to be worn, as imported, liable to a duty of thirty per cent. ad valorem.—See Apparel or Articles worn.

Crochet Needles.—See Needles.

Cummin Seed, liable to a duty of twenty per cent., as an unenumerated article.—See Seed.

Damage or deficiency.—See Allowance and Appraisement.

Decisions of Circuit Courts of the United States, in suits involving

revenue questions; copies to be transmitted to the Department by the collectors of the districts in which the several cases arise, immediately after the termination of the suits, accompanied by the views of the collectors and the attorneys of the United States, of the districts. —Circular, Dec. 30, 1847.

Deposites of Public Moneys by Collectors.—For special regulations, see circulars of 11th May, 1843, and 18th March and 28th April, 1846.

Discounts.—Never to be allowed in any case, except on articles where it has been the uniform and established usage heretofore; and never more than the actual discount positively known to the appraisers.—Circular 25th November, 1846.

Not to be allowed unless exhibited on the invoice; but if appearing on the invoice, although not deducted from the foot of the same, to be allowed.

On Irish linens, never to exceed 2½ per cent.

Discriminating duties of Tonnage and Impost on foreign vessels and their cargoes, to be charged, as provided by law, in all cases; except where treaty stipulations secure exemption, or where such exemption, provided by the act of 20th May, 1828, concerning discriminating duties, shall be declared by proclamation of the President.

Drawback on goods warehoused, under the provisions of the act of 8th August, 1846, establishing a warehousing system.—See circular instructions of 14th August and 30th October, 1846.

Drawback.—All articles denied the right of drawback by existing laws, are nevertheless entitled to be warehoused, like other dutiable articles, under the act of 6th August, 1846.

Drawback, on goods imported into certain collection districts of the United States, from adjacent British Provinces, under act of 8th August, 1846.—Special circular instructions, 9th September, 1846.

Drawback, on foreign sugar, refined in the United States, provided in the 14th section of the tariff act of 1842, and in view of the provisions of the tariff act of 1846, altering the rates of duty, to be, on importations under the latter act, two cents and one-sixth of a cent per pound, subject to the deduction of two and a half per cent., as prescribed in the 15th section of the act of 1842.

Drawback, on Spirits distilled from foreign molasses, no longer to be granted; the allowance having ceased by limitation of law on the 1st January, 1847.—Circular 17th February, 1847.

Drawback, not allowed on foreign bags, or bags of foreign material, exported from the United States with grain.—Circular 19th February, 1847.

Drayage, expenses of.—In what cases to be paid by the importer, and in what cases by the United States.—Circular 9th October, 1845.

Duty, penal.—See Additional or penal duty.

Effects, household and personal, exempt from duty under the provisions of schedule I, tariff of 1846.—For detailed instructions see circular 12th April, 1847.

Silver plate, in certain cases, to be considered household effects.—See Silver plate.

Libraries, or parts of libraries, may be considered as comprehended in the provision as household effects; and books, within a reasonable number, and of a proper character, as personal effects, so exempt from duty.—See "Books."

Embroidery or Tambouring, by whatever process, on any manufacture of cotton, linen, silk, wool, or worsted; comprehending all articles of cotton, wove or made on frames, and specified in schedule E, are liable to a duty of thirty per cent. ad valorem, as provided in schedule C.

Emery Stone, called also Adamantine Spar, to be charged as Emery, specified in schedule E, with a duty of twenty per cent. ad valorem.

Engravings, of an obscene character, under the provisions of the tariff act of 1842, to be seized, and, if legally condemned, to be destroyed.

Errors, in the computation of duties settled, can be corrected only with the sanction of the Department, on statement of the error, certified by the collector or naval officer.

Expenses.—Regulations in view of retrenchment, in regard to the Revenue Marine; inspectors, permanent, temporary, or confidential; weighers, gaugers, markers, measurers, extra clerks, &c.—See circulars 30th October, 25th Nov., 1836; 1st January, 20th July, 8th October, 1st, 9th, and 15th November, 1847.

Contingent expenses to be reduced at least 10 per cent.

Expenses of collecting the Revenue.—Estimates for each quarter, beginning with that commencing on the first of April, 1848, to be submitted by collectors of the customs, in advance, to the First Comptroller of the Treasury.—Circular Dec. 4, 1847.

Fees, for weighing, gauging, or measuring goods, withdrawn from warehouse, in quantities less than the entire importation, to be paid by the importer.—Circular 30th October, 1846.

Felt, adhesive, for sheathing vessels, admitted to free entry by schedule I of the tariff of 1846; not to comprehend "patent Asphalted roofing felt," or any other felt, not used for sheathing vessels, within the meaning and intent of the law.

Flax, made into apparel or articles worn, to pay a duty of thirty per cent.—See apparel.

Flax, manufactures of, embroidered or tamboured, liable to a duty of thirty per cent. under schedule C.

Flax and Cotton, manufactures of, not otherwise provided for, to be charged with a duty of twenty per cent. under schedule E.

Flax and Silk, or Worsted, manufactures of, not otherwise provided for, to pay a duty of twenty-five per cent. under schedule D.

Flaxseed.—See Linseed.

Flocks.—See Waste or Shoddy.

Foreign vessels.—Vessels belonging to any foreign nation allowing American vessels, laden with goods of the growth, produce, or manufacture of any country out of the United States, freely to enter and land such merchandise in any of the ports of said country, whether such goods be carried directly from their place of origin, or from ports of the United States—not to be liable to the penalties of the Navigation act of 1st March, 1817, on their bringing like goods into the United States either from the country of production, or from the country to which the vessels belong, on payment of the duties as provided by the laws of the United States.—Circular of 6th November, 1847.

Foreign Coins and moneys of account.—See Coins.

Freight, from the last place of shipment of goods to the United States, not to be included in the valuation of such goods at the place of growth, production, or manufacture.—Circular 25th November, 1846.

French Imitation Port and Maderia Wines, as decided by the courts of the United States, to be entitled to entry at the appropriate rates of duty chargeable by law on the genuine red and white wines of France.

French Imitation Guano, not to be entitled to free entry under the provisions of schedule I of the tariff of 1846, but liable, under section 3 of the act, to the duty of twenty per cent. ad valorem, as a non-enumerated article.

Galloons, wholly of cotton, liable to a duty of thirty per cent. ad valorem.—See Cotton Cords, &c., schedule C.

Composed of cotton and silk, liable, under schedule D, to a duty of twenty-five per cent.

Garancine, a preparation of Madder, liable, as an article "not in a crude state, used in dying or tanning, not otherwise provided for," to a duty of twenty per cent. under the provisions of schedule E.

Gauging, expenses of; in certain cases to be paid by importer.—Circulars, 30th October, 25th November, 1846. The number of gaugers to be reduced to that actually required by the public service; and no assistants to be employed unless where positively required, and recommended by the collector, and approved by this Department. —See circulars 25th November, 1846, 1st and 15th November, 1847.

Gelatine, a preparation used in confectionary, not entitled to entry as "refined glue;" but liable, as specified in schedule C, to a duty of thirty per cent. ad valorem.

Gill Twine.—See twine.

Girdles and Tassels, of whatever material, as articles worn on the person, liable, under schedule C, to a duty of thirty per cent. ad valorem.

Glass, colored, stained, or painted, specified in schedule C, to comprehend such articles of cut glass, the chief value of which consists in the coloring, staining, or painting, and not in the cutting; entitled to entry at a duty of thirty per cent.

Glass, colored, stained, or painted, not being "window glass" within the meaning and intent of the law, not to be entitled to entry under the provisions of schedule E, but liable to the duty of thirty per cent. as provided in schedule C.

Glass, Porcelain, specified in schedule C, to comprehend all articles actually porcelain glass, whether the same be cut or otherwise.

Globes, intended for the use of schools, societies, or any other institution, not exempt from duty by existing laws.

Gloves, made on frames.—See Cotton.

Grain, in bulk, transported from the British Provinces adjacent to the United States, under the warehousing law, if placed in vessels or boats conveying American grain, must be kept so separated and distinct as to ensure its identification, and the ascertainment of the quantity described in the transportation certificate.

Grass Seed to be exempt from duty.—See Seed.

Guano.—The provision in schedule I, exempting this article from duty, having reference only to the genuine article known in commerce by that designation at the time of the passage of the act of 1846, not to extend to any imitation of guano imported under that designation.

Guards, of silk or other material, worn on the person, chargeable with a duty of thirty per cent., as provided in schedule C.—See Apparel and articles worn.

Gums, to be entitled to entry at a duty of ten per cent. ad valorem,

must be of the description generally known in commerce by the designations given in schedule G. All other gums or resinous substances in their crude state, not so known and designated, and not otherwise provided for, to be charged with a duty of twenty per cent. ad valorem, under the provisions of the 3d section of the act.

Gum Benjamin, or Benzoin, and Benzoiles, specified in schedule C, are liable to a duty of thirty per cent. ad valorem.

Gum perdu, ascertained to be an opium, is chargeable with the duty of twenty per cent., under schedule E.

Gutta percha, a substance in some respects similar to India rubber, (caoutchouc,) and applicable to like uses, but not the India rubber known in commerce at the time of the passage of the tariff act, and therefore not entitled to entry under schedule G, to be liable to a duty of twenty per cent. ad valorem, as a non-enumerated article, under the third section of the act.

Hair, human.—The provision in schedule C, imposing a duty of thirty per cent. on human hair, to comprehend that article when thoroughly cleansed, although but partially prepared for use.

Hamburg, vessels of.—See Hanseatic Republics.

Handkerchiefs, pocket, although hemmed or otherwise prepared for use, being articles carried, and not worn, within the meaning of the law, to be entitled to entry, if not tamboured or embroidered, at the appropriate rate of duty, according to the component material. If tamboured or embroidered, to pay thirty per cent. ad valorem, as provided in schedule C.

Hanseatic Republics of Lubec, Bremen, and Hamburg.—The vessels of these countries placed by reciprocal treaties on the same footing as vessels of the United States.—See Coffee and Tea, imported in vessels of the Hanseatic Republics.

Harmonicons.—See Musical Instruments.

Hogsheads of American manufacture, exported and brought back to the United States.—See Casks and Hogsheads.

Horns of the stag or buffalo, cut into lengths for packing, not considered as removed from the classification made in schedule H, of "horns, horn-tips," &c., entitled to entry at a duty of five per cent.

Hosiery.—See articles made on frames.

Household effects.—See Effects.

Hydriodate of potash, entitled to entry at a duty of twenty per cent. ad valorem, under schedule E of the tariff of 1846.

Insertings of cotton.—See Cotton.

Inspection laws of the several States.—Due regard to be paid to them by Collectors and other officers of the Customs, on the clearance of vessels having on board goods liable to inspection under the laws of the State in which the said Collectors or other officers may act.—See Clearance.

Inspectors of the Customs, employed on confidential service, not to exceed in number one to each port of entry, at a limited compensation per diem, and allowance for travel.—See detailed instructions, circular 30th October, 1847.

Inspectors of the Customs, permanent and temporary, their number and compensation limited. No assistants to be allowed to inspectors unless required by the public service, recommended by the Collector, and approved by this Department.—See detailed instructions in circulars of November 1, 6, 9, and 15, 1847.

Instruments, surgical, not exempt from duty, under schedule I, unless they are the professional instruments of a person arriving in the United States.—See Tools of trade.

Insurance.—Marine insurance is not to be taken as among the dutiable charges on importations.—See circular 25th November, 1846.

But fire insurance on goods for any period prior to their shipment for the United States is to be included in such charges.

Invoices, verification of.—See circular to officers of the Customs and consuls of the United States, August 29, 1845.

Invoices, in no case to be altered, but the importer may add to the value of the import, in the entry, as provided in the 8th section of the tariff act of 1846.—See circular of 25th November, 1846.

The duties in no case to be assessed upon an amount less than the invoice value.—See 14th section of the sup. collection act of 1st March, 1823, and 8th section of the tariff act of 30th July, 1846.

In case of a manifest clerical error in the invoice, on proper representation of the case, through the Collector, the Department will take into consideration the propriety of directing the correction of the error in the computation of the duties.

Invoices of goods formerly liable to specific rates of duty, to be referred to in ascertaining value under tariff of 1846.—Circular, 25th of November, 1846.

Iodine, as a "medicinal preparation," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Laces of cotton.—See Cotton laces.

Lastings, for shoes, boots, bootees, or buttons.—See Button stuffs, &c.

Leakage.—See Allowance.

Leather, patent.—The article so denominated to be considered "a manufacture of leather," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Leggings, of cotton.—See articles of Cotton made on frames.

Light money, being a charge on the tonnage of vessels, is to be levied in addition to the proper tonnage duty.

Linen.—See Flax, manufactures of.

Linseed.—The article known in ordinary commercial language and transactions by this designation, being usually imported from India, and chiefly used in making linseed oil, to be entitled to entry at a duty of ten per cent., under schedule G.

The article known in ordinary commercial language and transactions by the distinctive designation of flaxseed, being the production of, and usually imported from, places in Europe, and chiefly used for medicinal or agricultural purposes, to be liable to the duty of twenty per cent. ad valorem, as provided in schedule E.

Lastings, woollen, charged in schedule E with a duty of twenty per cent., to be liable to that rate of duty only in cases where it is ascertained by the proper officers of the Customs that they are the articles generally known in commerce by that designation, contradistinguished from "rags," as provided for in schedule H.

Lubec, vessels of.—See Hanseatic Republics.

Machines, machinery, if worked by other than manual labor, not to be considered "tools of trade."—See Tools of trade.

Magnesia, carbonate, lump, or calcined, as a "medicinal preparation," liable to a duty of thirty per cent. ad valorem.

Manilla hemp cloth, if, after due examination, the fact be determined by the return of the United States appraisers, or a majority of them at the port of entry of the goods, concurred in by the Collector of the Customs, that the article is distinct in its commercial character from "grass cloth," as generally known in commerce, to be entitled to entry, as a non-enumerated article, under the third section of the tariff, at a duty of twenty per cent. ad valorem.

Marking, to be confined to certain designated articles.—See circular of 20th July, 1847.

Measuring, expenses of, to be paid by the importer in certain cases.—Circulars 30th October and 25th November, 1846.

Measurers, the number of, to be reduced to that actually required by the public service, and no assistants to be allowed except when positively required by said service, and recommended by the Collector, and approved by this Department.—See circulars 25th November, 1846, 1st and 15th November, 1847.

Medicinal preparations.—Chemical preparations to be thus classed, and subjected, under schedule C, to a duty of thirty per cent. ad valorem, when ascertained to be chiefly used in medicine.

Metal, sheathing.—See Sheathing metal.

Mexico, commercial relations with, during the war.—See circulars 11th, 12th, and 30th June, 23d October, 8th and 16th December, 1846; 22d March, 7th April, 10th May, 22d September, and 15th November, 1847.

Mill stones.—See Stones.

Mits, of cotton, made on frames.—See Cotton.

Models of inventions and improvements, exempt from duty under schedule I of the tariff, not to comprehend practical or working machines, imported whole or in separate parts, if fit for, and intended to be used in, factories, workshops, laboratories, or elsewhere.—Circular, June 19, 1846.

Mohair cloth, for buttons, shoes, &c.—See Button stuffs.

Molasses, allowance on.—See Allowance.

Morphia, acetate of, as "a medicinal preparation," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Mortars of agate, as "stoneware," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Mustard seed liable to a duty of twenty per cent., as a non-enumerated article, under the provisions of the 3d section of the act of 1846.—See Seed.

Navigation act of 1st March, 1817.—See Foreign vessels.

Needles, termed crotchet needles, not being considered as sewing, darning, or knitting needles, provided for in schedule E, to be charged with duty as "manufactures," according to the material of which they may be composed.

Netherlands, vessels of, placed by reciprocal treaty stipulations on the same footing with vessels of the United States.—Schedule I, tariff of 1846.

Coffee, the production of the colonies or dependencies of the Netherlands, imported in Dutch vessels from the Netherlands, exempt from duty.—Schedule I, tariff of 1846; act 3d March, 1846; Circulars 11th September, 1845, 16th August, 1846.

Ochre.—See Venitian Red.

Packages, lost or missing.—See Allowance.

Paintings, imported in good faith, as objects of taste, and not merchandise, on evidence satisfactory to the collector, to be admitted to free entry under the provisions of schedule I, tariff of 1846.

Paintings, engravings, &c., of an obscene character, under the provisions of the tariff of 1842, to be seized, and, if legally condemned, to be destroyed.

Passenger vessels, regulations concerning, under the acts of 22d February, and 2d March, 1847.—Circulars March 17, May 13 and 20, September 22, 1847.

Patent Leather, as "a manufacture of leather," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Patent Thread, an article sometimes so called, but in reality gill twine, liable to the duty of thirty per cent. ad valorem.—See Twines.

Pea Nuts, called also ground nuts, and ground peas, decided to be a fruit, and not a nut, within the meaning of the law, to be entitled to entry, under schedule E, at a duty of twenty per cent. ad valorem.

Penal duty.—See additional or penal duty.

Penalties, remission of.—See Remission.

Percussion caps.—Liable to a duty of thirty pr. cent. under schedule C.

Periodicals.—See Books.

Personal effects.—See Effects.

Pipes, of clay, for smoking, as earthenware, liable, under schedule C, to the duty of thirty per cent. ad valorem.

Portugal, vessels of, under treaty stipulations, not liable to the payment of tonnage duty, on arriving in ports of the United States. When bringing articles the growth, or production, or manufacture of countries other than Portugal or her dependencies, not liable to the penalties provided by the Navigation act of 1st March, 1817; the articles so brought being entitled to entry on the payment of the appropriate rates of duty; but the exemption from duty of tea and coffee, in certain cases, as provided in schedule I of the tariff of 1846, is not to extend to cases of the importation of those articles in vessels of Portugal.—See Coffee, Tea.

Portugal, wines of.—See Wines.

Precious stones.—See Stones.

Protest, in writing, against the rate of duty charged, as prescribed by the act of 26th February, 1845, required in all cases of claim on importations made since the passage of that act.

Prussia, vessels of, by reciprocal treaty stipulations, placed on the same footing with vessels of the United States.—See Coffee, Tea.

Purses, articles carried, and not worn, within the meaning of the law, to be charged with duty according to component material. If wholly of cotton, or of silk, or of cotton and silk combined, entitled to entry at a duty of twenty-five per cent. under schedule D. If wholly of silk, with metal ring and tassels, beads, or other ornaments, if the article be generally, and in the language of trade, known as a silk purse, or manufacture of silk, to be entitled to entry at the same rate of duty.

Quinine, amorphous, as quinine, entitled to entry at a duty of twenty per cent. ad valorem, under schedule E.

Rattans, split, as an unenumerated article, to be entitled to entry at a duty of twenty per cent. ad valorem, under section third of the tariff act.

Remission of penalty, in cases where the same has come into the hands of the collector, and has been distributed among the officers legally entitled to receive it, not to comprehend the moiety so distributed.—Circular 15th May, 1845.

Refined sugar, drawback on.—See Drawback.

Refunding duties, under 2d section of the civil and diplomatic appropriation act of 3d March, 1839, and the 2d section of the act of 8th August, 1846, "to refund to certain persons an excess of duty exacted on the importation of foreign merchandise." For detailed instructions, with the view as well to facilitate the adjustment of proper and legal claims, as to protect the Government from those of an opposite character, see Circular of the 13th November, 1847, and the previous instructions referred to therein.

Revenue marine.—Expenses in regard to revenue cutters and boats limited and regulated.—See Circulars 15th June, 11th August, 1st and 25th Nov., 1845; 8th April and 13th June, 1846; January 1, October 8, and November 1, 1847.

Rings, stone.—See Stone.

Rosewood boxes, liable, as "manufactures of rosewood," specified in schedule B, to a duty of forty per cent. ad valorem

Salacine, as a "medicinal preparation," to be charged with a duty of thirty per cent ad valorem, as provided in schedule C.

Sawed timber, being entitled to entry, under schedule E, at a duty of twenty per cent. ad valorem, the article called sawed logs, imported from the British adjacent possessions, if found to be in point of fact sawed timber, is to be admitted at that rate of duty; saw-logs, as an unenumerated article, to be entitled to entry at a duty of twenty per cent. ad valorem, as provided in the third section of the tariff act.

Scarfs or slips, of whatever material, if ready to be worn, liable to a duty of thirty per cent. ad valorem, under schedule C.—See apparel and articles worn.

Scollops, of cotton.—See Cotton.

Seeds.—The exemption from duty, provided in schedule I, of "garden seeds, and all other seeds not otherwise provided for," to comprehend only such seeds as are commonly known and recognised as garden seeds; and such seeds as are generally used for agricultural purposes as seed, such as grass seed. All other seed, except aniseed, hempseed, rapeseed, and linseed, (or flaxseed,) which are specifically mentioned, falling into the class of non-enumerated articles, liable, under the 3d section of the tariff, to a duty of twenty per cent. ad valorem. Among these will be found canary, caraway, cardamom, cummin, and mustard seed, all of which are chiefly used for medicinal or other purposes, not agricultural.

Wheat, under no circumstances can be admitted to entry under schedule I, being liable, as specified in schedule E, to a duty of twenty per cent. ad valorem.

Shawls, of whatever material, if ready to be worn, liable to the duty of thirty per cent. ad valorem, under schedule C.—See "Apparel and articles worn."

Sheathing copper and sheathing metal, to be entitled to free entry, under the provisions of schedule I, must be imported in sheets not less in length than forty-eight inches, or in width than fourteen inches; nor less in weight than fourteen, nor more than thirty-four, ounces per square foot.—Circular 25th November, 1846.

Sheathing felt, entitled to free entry under schedule I, not to comprehend Adhesive roofing felt, or any other than the felt used in sheathing vessels.

Shingles, and shingle bolts, liable to the duty of thirty per cent. ad valorem, as provided in schedule C of the tariff.

Shipping articles, or written agreement required by law to be entered into between the masters and crews of vessels bound on foreign voyages; the original to be retained among the archives of the collector.—See act of 20th July, 1840, circular 29th April, 1846.

Shirts, of cotton, made on frames.—See Cotton.

Shoddy.—See Waste.

Shoe stuffs.—See Button and Shoe stuffs.

Sicilies, the two, wines of.—See Wines.

Silk, made into apparel or articles worn.—See Apparel and Articles worn.

Silk, manufactures of, tamboured or embroidered, to pay a duty of thirty per cent. ad valorem, under schedule C.

Silk, manufactures of, not tamboured or embroidered, and not otherwise provided for; and manufactures of silk and cotton, silk and worsted, or silk and flax, not otherwise provided for, chargeable with the duty of twenty-five per cent., under schedule D.

Silk twist, for buttons, shoes, &c.—See Button stuffs.

Silver p'ate, exempt fom duty under the provisions of schedule I, as household effects, when brought into the United States by persons or families from a foreign country, in good faith, for their own exclusive use, and not for the purpose of sale or barter to others, directly or indirectly; the said articles being such as are generally used in housekeeping, and having been in use by them abroad, for at least one year."—See circular 12th April, 1847.

Skins of all kinds, tanned and dressed, charged with a duty of twenty per cent. in schedule E, include sheep, goat, lamb, kid, fawn, calf, seal, and every other kind of skins, when so tanned and dressed. "Skins of all kinds, not otherwise provided for," charged with the same rate of duty, exclude only the raw skins and hides provided for in schedule H, at a duty of five per cent. ad valorem, and consequently comprehend all other skins, either tanned or dressed, or advanced from their raw state by any process of manufacture.

Skins of the goat or other animal, with the hair on, raw or unmanufactured, are entitled to entry under the provisions of schedule H. Skins of the sheep, with the wool on, are to be charged with a duty of five per cent., additional to the duty of thirty per cent. chargeable on the wool.—See Wool.

Skins, glazed calf, as a manufacture of leather, liable to a duty of thirty per cent., under schedule C.

Socks and stockings, of cotton, made on frames.—See Cotton.

Spanish vessels, from Spanish ports in Europe, not liable to the charge of discriminating tonnage duty, (including light money,) but entitled to entry at a duty of five cents per ton.—See acts of 13th July, 1832, and 3d August, 1846, and circular of 16th August, 1846.

Spar, adamantine.—See Emery stone.

Specimens of Natural History, entitled to free entry under the provisions of schedule I; to be confined, as it regards animals, to dried, stuffed, or otherwise preserved dead subjects; and in no case to comprehend living animals imported for sale or public exhibition.—See Animals.

Statistics of foreign commerce of the United States, under the act of 10th February, 1820.—Circular June 1st, 1847.

Statuary, shown to the satisfaction of the proper officers of the Customs to have been imported in good faith as articles of taste, and not "merchandise," to be entitled to free entry under the provisions of schedule I.

Copies of statuary in the composition called "biscuit," considered "Statuary," within the meaning of the law.

Stones, burr, wrought or unwrought; if not fully prepared for use, to be entitled, under schedule G, to entry at a duty of ten per cent. ad valorem.

Stones, mill, being the article fully prepared for use, as imported, to be charged as a non-enumerated article, at a duty of twenty per cent. ad valorem.

Stones, precious, when not set, entitled to entry, under schedule G, at a duty of ten per cent. ad valorem, to comprehend only such stones as require to be set before being worn.

Stone rings are not, therefore, included in this description, being an article ready to be worn without setting; and, consequently, become liable, if of cornelian or other stone not otherwise provided for, to a duty of twenty per cent. as a non-enumerated article, under the provisions of the 3d section of the tariff act.

Stone ware, provided for in schedule C, to comprehend Agate Mortars.

Storage of wines and spirits, under the warehousing act.—See circular of 8th April, 1847.

Storage, expenses of, when to be paid by the importer, and when by the United States.—Circular 9th October, 1845.

Straw twist, used in making hats or bonnets, to be liable to the duty of thirty per cent., as provided in schedule C.

Strychnine, as a "medicinal preparation," to be charged with the duty of thirty per cent., as provided in schedule C.

Sugar of lead.—See Acetate.

Sulphate of morphia, as a "medicinal preparation," chargeable with the duty under schedule C.

Surgical instruments.—See Instruments.

Tambouring.—See Embroidery and tambouring.

Tannin, as a "medicinal preparation," liable to a duty of thirty per cent., under the provisions of schedule C.

Tea, imported direct from its place of growth or production, in vessels of Prussia and of the Hanseatic Republics of Lubec, Bremen, and Hamburg, to be entitled to free entry, under the provisions of schedule I of the tariff of 1846. This exemption depending on reciprocal treaty stipulations which do not exist between the United States and Portugal, importations in vessels of Portugal are not entitled to the benefit of the provision.

Tea from Singapore.—See Coffee and tea from Singapore.

Texas, establishment of a collection district in.—Act of 31st December, 1845.—See circular 9th January, 1846.

Thread, patent.—See Twine.

Tonnage duty.—See Spanish vessels. Portugal, vessels of.

Tools of trade.—No machines or machinery to be considered tools of trade, exempt from duty under the provisions of schedule I of the tariff of 1846, unless exclusively used by hand, by the emigrating artisan, handicraftsman, or other person to whom they belong, and by whom they are and have been actually used, as his proper instruments, implements, or tools of trade, occupation, or employment.

Professional books and instruments, implements and tools of trade, entitled to exemption, to be limited in number, quantity, and value, to what is considered reasonable and proper for the person to whom they belong, in his profession, trade, occupation, or employment, the exemption in no case to extend to any article worked by any other than manual labor.—See circulars of 19th June, 1846, and 12th April, 1847.

Trimming laces, of cotton.—See Cotton.

Twines and packthread, of whatever material composed, provided in schedule C, to comprehend gill twine, sometimes called patent thread.

Valerianate of zinc, as a "medicinal preparation," liable to a duty of thirty per cent. under schedule C.

Value, valuation of foreign goods abroad.—See 14th section sup. collection act of 1st March, 1823. Tariff act of 1842, sections 16, 17. Tariff act of 1846, section 8. Civil and diplomatic appropriation act of 10th August. 1846, section 2. Circulars of 15th May, 1845, 25th November, 1846, 12th June and 6th July, 1847.

The value of foreign goods, at the date of shipment to the United States, is that on which, under the laws, the duty is to be levied; and all attempts to evade the payment of duties on such value, by recourse to alleged purchases at remote periods from that date, and the substitution of any other name for that of the true owner or importer at the time of the shipment, are to be held as fraudulent, and dealt with accordingly.—Circular 6th July, 1847.

Veils, of silk or any other material, if ready to be worn, sewed or otherwise, liable to a duty of thirty per cent.—See Apparel and articles worn.

Velveteen.—If commercially known as a distinct article from the velvet of commerce, although composed wholly of cotton, not entitled to entry under the provisions of schedule E, but liable as a manufacture of cotton, under schedule D, to the duty of twenty-five per cent.

Venitian red, as an ochre, liable to the duty of thirty per cent. ad valorem, under the provisions of schedule C.

Vermilion, if ascertained to be a "mercurial preparation," liable to a duty of twenty-five per cent., under schedule D; if otherwise, entitled to entry, under schedule E, at a duty of twenty per cent. ad valorem.

Vessels, foreign.—See Foreign vessels.

Warehouse, for regulations under the act of 6th August, 1846, "to establish a warehousing system,"* see circulars of August 14, October 30, and November 25, 1846, and April 8, 1847.

Waste or shoddy, entitled to entry at a duty of five per cent., as provided in schedule H, to comprehend the article called woollen flocks, both being equally the refuse of woollen cloth, produced or thrown off in the shearing, teaseling, or finishing the cloth.

Wearing apparel.—See Apparel.

Weighing, expenses of, in certain cases, to be paid by the importer.—Circulars 30th October, 25th November, 1846. The number of weighers to be reduced to that actually required by the public service, and no assistants to be employed unless when positively required by the public service, and recommended by the Collector, and approved by this Department.—Circulars 25th November, 1846, 1st and 15th November, 1847.

Wheat in all cases chargeable with the duty, as specified in schedule E.—See Seed.

Wine in bottles.—See Bottles.

Wines of the Two Sicilies, under treaty stipulations, the white and red wines of the Two Sicilies, including those of Marsala, imported directly to the United States in vessels of the Two Sicilies, to be admitted at the lowest rates of duty at which the white and red wines of any other country are admitted.—See circular 18th August, 1846.

Wines of Portugal, white and red, placed on the same footing with those of the most favored nations.—See circulars of 16th July, 1844, and 3d March, 1845. If imported under the operation of the tariff act of 11th September, 1841, liable to a duty of twenty per cent ad valorem, as non-enumerated articles, the treaty with Portugal stipulating for the exception in favor of the wines of France, specified in that act.

Wines of France.—See French wines.

Wool on the skin, liable, as other wool, to a duty of thirty per cent., under schedule C of the tariff of 1846, the skins being liable to a separate duty.—See Skins.

No exemption from duty can be allowed on wool on the skin from the adjacent British provinces, alleged to be from sheep the growth or production of the United States, the article not being in the "same condition" in which it was exported from the United States.

---

* The Warehousing system, established at the recommendation of the present Secretary of the Treasury, the Hon. R. J. Walker, has done much to diminish the liability to frauds frequently practised under the Drawback system, by affording public storage for imported goods intended for re-exportation, and relieving the payment of duties on such goods, as well as on other goods, during a certain period—large quantities of goods being now re-exported directly from the public Warehouses, within that period, during which no duties are paid in consequence of the Warehousing privilege; to such extent the whole system of Drawback is practically abolished, with all the liabilities of frauds growing out of it.

The Warehousing system, however, affords no check on the frauds arising out of the system of Drawbacks, where the goods have been entered for consumption, paid their duties, and passed into the hands of the importers, but, instead of being consumed in the country, are retained, and subsequently exported for the benefit of drawback.

The only effectual remedy for the remaining liability to frauds in the latter description of cases, is, to require the goods designated for re-exportation to remain in the Warehouses until withdrawn for exportation, and to withhold the right of drawback on goods paying duties and withdrawn from the Warehouses for consumption, whether subsequently re-exported or not. By this plan the system of Drawbacks would be abolished altogether, as superfluous, or incompatible with the Warehousing system when fully carried out, as it is in England and other countries, where the Drawback system is unknown. Much of course remains to be done, towards perfecting our Warehousing system, which may yet be accomplished under the auspices of the present Secretary of the Treasury, Mr. Walker, who, it is understood, is now revising the system with a view to render the details more perfect.

Woollen listing.—See Listing.

Woollen flocks.—See Waste.

Wreck.—Merchandise recovered from a vessel sunk within the waters of the United States, to be admitted to free entry under certain regulations.—Act of 3d March, 1846; circulars of 21st March and 23d October, 1843.

Wreck.—The tackle, apparel, furniture, and ship stores of a foreign vessel wrecked on the coast of the United States, on being recovered and brought into the ports of the United States, to be admitted to free entry, not being considered as goods, wares, or merchandise, subject to a duty within the meaning of the law.—Circular 15th May, 1845.

Wreck.—Goods, wares, or merchandise, recovered from a wreck out of the limits of the United States, on being brought into a port of the United States, to be admitted to entry on appraisement, under the 21st section of the act of the 1st March, 1823.

Yucatan, commercial regulations with.—See circulars of 11th June and 23d October, 1846, and 22d March, 1847.

Zinc, valerianate of, as a "medicinal preparation," liable, under schedule C, of the tariff of 1846, to a duty of thirty per cent. ad valorem.

R. J. WALKER, *Secretary of the Treasury.*

MEXICAN TARIFF.

[A state of War necessarily gives rise to various temporary regulations affecting the commercial intercourse of the parties at war, and in some degree that of neutral nations also. These regulations may be more or less complicated, according to the existing circumstances of the belligerants, and the accruing events of the war. Nations of single sovereignties may have occasion for simple regulations appropriate to their respective unity. Nations composed of confederated sovereignties, may have occasion for regulations affecting portions of their component, limited, or sub-sovereignties, according to any existing defection of such portions towards their respective confederations. And, under any circumstances, the nations at war, whether consisting of single or confederated sovereignties, may establish a military tariff in any ports or districts of their antagonist, that may, by conquest or succession, have fallen into their possession; all of which regulations and tariffs of duties may be continued at the pleasure of the party imposing them, as the right of conquest, or the adhesion of a sub-sovereignty, until negotiations tending to, or resulting in, the restoration of peace, shall suspend or abolish these temporary expedients.

Such are the plain inferences of principle to be gathered from the commercial regulations and the tariffs of duties prescribed and established by the Secretary of the Treasury, under the directions of the President of the United States, according to the authorities of international law and judicial decisions, referred to by the Secretary of the Treasury in several instances in the course of his circular instructions and regulations growing out of the existing war between the United States and Mexico. The said circular instructions and tariffs of duties are here brought together, as properly forming an *isolated* as well as *temporary* branch of the Treasury code of instructions and decisions on the general subjects of Revenue; and, therefore, not properly to be intermixed with the regular series herein immediately preceding, although several of them (those of the 11th and 30th June, 23d October, 8th and 16th December, 1846, and the 22d September, 1847,) have been incorporated there, at a moment, however, when the following were inaccessible; otherwise they would have been reserved and incorporated with these in their proper numerical order, instead of referring to them only in that connection. They will be found enumerated in their proper sequence in the corrected list given at the end of the "Addenda."]

[MEXICAN TARIFF—CIRCULAR NO. 1—ADDENDA.]

Instructions to Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *March 22d*, 1847.

Referring you to my instructions of the 23d of October, 1846, rescinding the privileges extended to the ports of Yucatan by former instructions issued the 11th June, 1846, I have now to apprize you that this Government has concluded to remove the interdictions of trade or commerce heretofore established, and to re-open trade with the ports of Yucatan, as a neutral power, so long as she preserves her neutrality, with the exception of the ports of "Laguna and El Carmen," and their immediate dependencies, which are to be subjected to the following restrictions, viz: Until possession is actually taken by the United States of Laguna and El Carmen, and their dependencies, all articles of the growth, produce, or manufacture of Yucatan may be exported from them to any ports or places in Yucatan, the United States, or any country except Mexico. All imports into Laguna, El Carmen, and their dependencies (except under the inspection and control of the Government of the United States) being prohibited, until these places are taken possession of by the United States, when duties on *exports* will be abolished, and duties on *imports* placed on the same footing as now are, or hereafter may be, in the other ports of Mexico, in the possession of the United States; the necessity for the exception as to Laguna, El Carmen, and their dependencies, arising out of their immediate connection with the waters and commerce of Mexico.

R. J. WALKER, *Secretary of the Treasury.*

WASHINGTON, *March 23d*, 1847.

SIR: The Government of Mexico having repeatedly rejected the friendly overtures of the United States to open negotiations, with a view to the restoration of peace, sound policy, and a just regard to the interests of our own country, require that the enemy should be made as far as practicable to bear the expenses of a war, of which they are the authors, and which they obstinately persist in protracting.

It is the right of the conquerors to levy contributions upon the enemy in their seaports, towns, or provinces, which may be in his military possession by conquest, and to apply the same to defray the expenses of the war. The conqueror possesses the right also to establish a temporary military government, over such seaports, towns, or provinces, and to prescribe the conditions and restrictions upon which commerce with such place may be permitted. He may in his discretion exclude all trade, or admit it with limitation and restriction, or impose terms, the observance of which will be the conditions of carrying it on. One of these conditions may be the payment of a prescribed rate of duties on tonnage and imports.

In the exercise of these unquestioned rights of war, I have on full consideration determined to order that all the ports or places in Mexico, which now are or hereafter may be in the actual possession of our land and naval forces by conquest, shall be opened, while our military occupation may continue, to the commerce of all neutral nations, as well as our own, in articles not contraband of war, upon the payment of prescribed rates of duty, which will be made known and enforced by our military and naval commandants.

While the adoption of this policy will be to impose a burden on the enemy, and at the same time to deprive them of the revenue to be derived from trade at such ports or places, as well as to secure it to ourselves, whereby the expenses of the war may be diminished, a just regard to the general interests of commerce, and the obvious advantages of uniformity in the exercise of these belligerant rights, requires that well-considered regulations and restrictions should be prepared for the guidance of those who may be charged with carrying it into effect.

You are therefore instructed to examine the existing Mexican Tariff of duties, and report to me a schedule of articles of trade to be admitted at such ports or places as may be at any time in our military possession, with such rates of duty on them, and also on tonnage, as will be likely to produce the greatest amount of revenue. You will also communicate the considerations which may recommend the scale of duties which you may propose, and will submit such regulations as you may deem advisable, in order to enforce their collection.

As the levy of the contribution proposed is a military right, derived from the laws of nations, the collection and disbursement of the duties will be made under the orders of the Secretary of War, and the Secretary of the Navy by the military and naval commandant at the ports or places in Mexico, which may be in possession of our arms. The report requested is therefore necessary in order to enable me to give the proper directions to the War and Navy Departments.

JAMES K. POLK.

TO THE SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, *March 30th*, 1847.

SIR: Your instructions of the 23d inst. have been received by this Department, and in conformity thereto I present you herewith, for your consideration, a scale of duties proposed to be collected as a military contribution during the war, in the ports of Mexico in possession of our army or navy by conquest, with regulations for the ascertainment and collection of such duties, together with the reasons which appear to me to recommend their adoption.

It is clear that we must either adopt our own tariff, or that of Mexico, or establish a new system of duties. Our own tariff could not be adopted, because the Mexican exports and imports are so different from our own, that different rates of duties are indispensable in order to collect the largest revenue. Thus, upon many articles produced in great abundance here, duties must be imposed at the lowest rate, in order to collect any revenue; whereas many of the same articles are not produced in Mexico, or to a very inconsiderable extent, and would therefore bear there a much higher duty for revenue. A great change is also rendered necessary by the proposed exaction of duties on all imports to any Mexican port in our possession from any other Mexican port occupied by us in the same manner. This measure would largely increase the revenue which we might collect. It is recommended, however, for reasons of obvious safety, that this Mexican coastwise trade should be confined to our own vessels, as well as the interior trade above any port of entry in our possession; but that, in all other respects, the ports of Mexico held by us should be freely opened at the rate of duties herein recommended to the vessels and commerce of all the world. The ad valorem system of duties adopted by us, although by far the most just and equitable, yet requires an appraisement to ascertain the actual value of every article. This demands great mercantile skill, knowledge, and experience, and therefore, for the want of skilful appraisers—a class of officers wholly unknown in Mexico—could not at once be put in successful operation there. If also, as proposed, these duties are to be ascertained and collected as a military contribution through the officers of our army and navy, those brave men would more easily perform almost any other duty than that of estimating the value of every description of goods, wares, and merchandise.

The system of specific duties already prevails in Mexico, and may be put by us into immediate operation; and if, as is conceded, specific duties should be more burdensome upon the people of Mexico, the more onerous the operation of these duties upon them, the sooner it is likely that they will force their military rulers to agree to a peace. It is certain that a mild and forbearing system of warfare, collecting no duties in their ports in our possession on the gulf, and levying no contributions, whilst our armies purchase supplies from them at high prices, by rendering the war a benefit to the people of Mexico rather than an injury, has not hastened the conclusion of a peace. It may be, however, that specific duties, onerous as they are, and heavy contributions, accompanied by a vigorous prosecution of the war, may more speedily ensure that peace which we have failed to obtain from magnanimous forbearance, from brilliant victories, or from proffered negotiation. The duties, however, whilst they may be specific, and therefore more onerous than ad valorem duties, should not be so high as to defeat revenue.

It is impossible to adopt, as a basis, the tariff of Mexico, because the duties are extravagantly high, defeating importation, commerce, and revenue, and producing innumerable frauds and smuggling. There are also sixty articles, the importation of which into Mexico is strictly prohibited by their tariff, embracing most of the necessaries of life, and far the greater portion of our products and fabrics.

Among the sixty prohibited articles are sugar, rice, cotton, boots and half-boots, coffee, nails of all kinds, leather of most kinds, flour, cotton yarn and thread, soap of all kinds, common earthenware, lard, molasses, timber of all kinds, saddles of all kinds, coarse woollen cloth, cloths for cloaks, ready-made clothing of all kinds, salt, tobacco of all kinds, cotton goods or textures, chiefly such as are made by ourselves, pork, fresh or salted, smoked or corned, woollen or cotton blankets or counterpanes, shoes and slippers, wheat and grain of all kinds. Such is a list of but a part

of the articles whose importation is prohibited by the Mexican tariff. These prohibitions should not be permitted to continue, because they exclude most of our products and fabrics, and prevent the collection of revenue. We turn from the prohibitions to the actual duties imposed by Mexico. The duties are specific throughout, and almost universally by weight, irrespective of value, are generally protective or exorbitant, and without any discrimination for revenue. The duties proposed to be substituted are moderate when compared with those imposed by Mexico, being generally reduced to a standard more than one-half below the Mexican duties. The duties are also based upon a discrimination throughout for revenue; and, keeping in view the customs and habits of the people of Mexico, so different from our own, are fixed in each case at the rate which, it is believed, will produce in the Mexican ports the largest amount of revenue.

In order to realize from this system the largest amount of revenue, it would be necessary that our army and navy should seize every important port or place upon the Gulf of Mexico, or California, or on the Pacific, and open the way through the interior for the free transit of exports and imports, and especially that the interior passage through the Mexican isthmus should be secured from ocean to ocean, for the benefit of our commerce, and that of all the world: This measure, whilst it would greatly increase our revenue from these duties, and facilitate communication between our forces upon the eastern and western coast of Mexico, would probably lead, at the conclusion of a peace, to results of incalculable importance to our own commerce, and to that of all the world.

In the mean time the Mexican Government monopoly in tobacco, from which a considerable revenue is realized by Mexico, together with the culture there which yields that revenue, should be abolished, so as to diminish the resources of that Government, and augment our own by collecting the duty upon all the imported tobacco. The Mexican interior transit duties should also be abolished, and also their internal government duty on coin and bullion. The prohibition of exports and the duties upon exports should be annulled, and especially the heavy export duty on coin and bullion, so as to cheapen and facilitate the purchase of imports, and permit the precious metals untaxed to flow out freely from Mexico into general circulation. Quicksilver and machinery for working the mines of precious metals in Mexico, for the same reasons, should also be admitted duty free, which, with the measures above indicated, would largely increase the production and circulation of the precious metals, improve our own commerce and industry, and that of all neutral powers.

In thus opening the ports of Mexico to the commerce of the world, you will present to all nations, with whom we are at peace, the best evidence of your desire to maintain with them our friendly relations, to render the war to them productive of as little injury as possible, and even to advance their interests, so far as it safely can be done, by affording to them, in common with ourselves, the advantages of a liberal commerce with Mexico. To extend this commerce, you will have unsealed the ports of Mexico, repealed their interior transit duties which obstruct the passage of merchandise to and from the coast; you will have annulled the Government duty on coin and bullion, and abolished the heavy export duties on the precious metals, so as to permit them to flow out freely for the benefit of mankind; you will have expunged the long list of their prohibited articles, and reduced more than one-half their duties on imports, whilst the freest scope would be left for the mining of the precious metals. These are great advantages which would be secured to friendly nations, especially when compared with the exclusion of their commerce by rigorous blockades. It is true, the duties collected from these imports would be for the benefit of our own Government; but it is equally true, that the expenses of the war which Mexico insists upon prosecuting, are borne exclusively by ourselves, and not by foreign nations. It cannot be doubted but that all neutral nations will see in the adoption of such a course by you a manifestation of your good will towards them, and a strong desire to advance those just and humane principles which make it the duty of belligerants, as we have always contended, to render the war in which they are engaged as little injurious as practicable to neutral powers.

These duties would not be imposed upon any imports into our own country, but only upon imports into Mexico, and the tax would fall upon the people of Mexico in the enhancement to them of the prices of these imports. Nearly all our own products are excluded by the Mexican tariff, even in time of peace; they are excluded also during the war, so far as we continue the system of blockading any of the ports of Mexico; and they are also excluded even from the ports not blockaded in possession of Mexico; whereas the new system would soon open to our commerce all the ports of Mexico as they shall fall into our military possession. Neither our own or foreign merchants are required to send any goods to Mexico, and if they do so voluntarily, it will be because they can make a profit upon the importation there, and therefore they will have no right to complain of the duties levied in the ports of Mexico upon the consumers of those goods, the people of Mexico. The whole money collected would inure to the benefit of our own Government and people, to sustain the war, and to prevent to that extent new loans and increased taxation. Indeed, in view of the fact that the Government is thrown upon the ordinary revenues for peace, with no other additional resources but loans to carry on the war, the income to be derived from the new system, which it is believed will be large, if these suggestions are adopted, would be highly important to sustain the credit of the Government, to prevent the embarrassment of the Treasury, and to save the country from such ruinous sacrifices as occurred during the last war, including the inevitable legacy to posterity of a large public debt and onerous taxation. The new system would not only arrest the expensive transfer and ruinous drain of specie to Mexico, but would cause it in duties and in return for our exports to reflow into our country to an amount perhaps soon exceeding the nine millions of dollars which it had reached in 1835, even under the restrictive laws of Mexico; thus relieving our own people from a grevious tax, and imposing it were it should fall, upon our enemies, the people of Mexico, as a contribution levied upon them to conquer a peace as well as to defray the expenses of the war; whereas, by admitting our exports freely without duty into the Mexican ports, which we may occupy from time to time, and affording those goods, including the necessaries of life, at less than one-half the prices which they have heretofore paid for them, the war might in time become a benefit instead of a burden to the people of Mexico, and they would

therefore be unwilling to terminate the contest. It is hoped also that Mexico, after a peace, will never renew her present prohibitory and protective system, so nearly resembling that of ancient China or Japan; but that, liberalized, enlightened, and regenerated by the contact and intercourse with our people, and those of other civilized nations, she will continue the far more moderate system of duties resembling that prescribed by these regulations.

In the mean time, it is not just that Mexico, by her obstinate persistance in this contest, should compel us to overthrow our own financial policy, and arrest this great nation in her high and prosperous career. To re-impose high duties would be alike injurious to ourselves and to all neutral powers, and unless demanded by a stern necessity, ungenerous to those enlightened nations which have adopted, cotemporaneously with us, a more liberal commercial policy. The system you now propose of imposing the burden as far as practicable upon our enemies, the people of Mexico, and not upon ourselves, or upon friendly nations, appears to be most just in itself, and is further recommended as the only policy which is likely to hasten the conclusion of a just and honorable peace.

A tonnage duty on all vessels, whether our own or of neutral powers, of one dollar per ton, which is greatly less than that imposed by Mexico, is recommended in lieu of all port duties and charges. Appended to these regulations are tables of the rates at which foreign money is fixed by law, as also a separate table of currencies by usage, in which a certificate of value is required to be attached to the invoice. There is also annexed a table of foreign weights and measures, reduced to the standard of the United States, together with blank forms to facilitate the transaction of business.

It is recommended that the duties herein suggested shall be collected exclusively in gold and silver coin. These duties can only be collected as a military contribution through the agency of our brave officers of the Army and Navy, who will no doubt cheerfully and faithfully collect and keep these moneys, and account for them, not to the Treasury, but to the Secretaries of War or of the Navy, respectively.

It is recommended that these duties be performed by the commandant of the port, whether naval or military, aided by the paymaster or purser, or other officer, the accounts of each being countersigned by the other, as a check upon mistakes or error, in the same manner as is now the case with the Collector and Naval officer of our several principal ports, which has introduced so much order and accuracy into our system. It is suggested that, as in some cases, the attention of the commandant of the post might be necessary for the performance of other duties, that he be permitted to substitute some other officer, making known the facts to the Secretaries of War or of the Navy, and subject to their direction.

I have the honor to be, with great respect, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

TO THE PRESIDENT.

WASHINGTON, *March* 31*st*, 1847.

SIR: Being charged by the Constitution with the prosecution of the existing war with Mexico, I deem it proper, in the exercise of an undoubted belligerant right, to order, that military contributions be levied upon the enemy in such of their ports or other places as now are, or may be hereafter, in the possession of our land and naval forces by conquest; and that the same be collected and applied towards defraying the expenses of the war. As one means of effecting this object, the blockade at such conquered ports will be raised, and they will be opened to our own commerce and that of neutral nations, in articles not contraband of war, during our military occupation of them; and duties on tonnage and imports will be levied and collected through the agency of our military and naval officers in command at such ports, acting under orders from the War and Navy Departments.

I transmit to you, herewith, for your information and guidance, a copy of a communication addressed by me to the Secretary of the Treasury, on the 23d instant, instructing him to examine the existing Mexican tariff, and to report to me, for my consideration, a scale of duties which he would recommend to be levied on tonnage and imports in such conquered ports, together with such regulations as he would propose as necessary and proper, in order to carry this policy into effect; and also a copy of the report of the Secretary of the Treasury, made on the 30th instant, in answer to my communication to him. The scale of duties, and the regulations for their collection as military contributions exacted from the enemy, recommended by the Secretary of the Treasury in this report, have been approved by me.

You will, after consulting with the Secretary of War, so as to secure concert of action between the War and Navy Departments, issue the necessary orders to carry the measure proposed into immediate effect.

JAMES K. POLK.

TO THE SECRETARY OF THE NAVY.

NAVY DEPARTMENT, *April* 3*d*, 1847.

SIR: I have the honor to acknowledge the receipt of your communication of the 31st March ultimo, with the papers which accompanied it; and respectfully inform you that, after consultation with the Secretary of War, I have addressed to the officers commanding the Naval forces of the United States in the Pacific ocean and in the Gulf of Mexico respectively, letters of instruction conforming to your directions, of which I herewith enclose a copy.

I have the honor to be, very respectfully, your obedient servant,

J. Y. MASON.

TO THE PRESIDENT.

NAVY DEPARTMENT, *April 3d*, 1847.

SIR: On the receipt of intelligence of the military conquest and occupation of California by the forces of the United States, Commodore Stockton, in command on that station, was instructed, by orders from this Department, under date of 5th November last, to admit the commerce of our own citizens and of neutrals, excluding contraband, into such ports and places as were in actual military occupation, on the payment of moderate duties, within the limits prescribed by the Tariff laws of the United States. After the occupation of Matamoros, and subsequently of Tampico, instructions were given in regard to the import and export trade of those places. By these instructions the import trade was confined to cargoes in American bottoms, which had paid duties in a custom-house of the United States; and which, without drawback, were cleared or transhipped to one of the ports so occupied by our forces. Mexico still obstinately refuses to negotiate for the restoration of peace. The President has determined to place the trade of all such ports and places of the enemy, in the Pacific ocean and Gulf of Mexico, as are or may be in our actual military occupation, on a footing more favorable to neutral commerce, and better calculated to secure a contribution to be used in carrying on the war, and in relief of our own Treasury. The considerations which have induced the President to direct this order, in the exercise of a belligerant right, are fully stated in the papers, copies of which are herewith enclosed. He has availed himself of the commercial knowledge and practical acquaintance with the subject of trade of the Secretary of the Treasury, and the officers attached to the Treasury Department, for the details of his orders through the War and Navy Departments, for military duty, under an acknowledged right of war. As the commander-in-chief of the Army and Navy, he has approved the schedule, and makes it obligatory on you in carrying his orders into effect. They derive no authority from the Treasury Department, which has no control over the subject, but having been examined and adopted by the President, he has determined to cause them to be carried into effect by the officers of the Army and Navy, in the occupation of such portions of the enemy's territory. Thus adopted and made public, our own citizens and neutrals have full notice of the terms on which their trade will be admitted, and our officers furnished with a safe guide, to protect them against the consequences of a want of practical knowledge, and the confusion incident to a want of uniformity and system.

In conformity to his directions, I now instruct you to cause the system to be carried into effect, with a due observance of the schedule of articles to be admitted, of the rates of duty prescribed, and of the regulations prepared at the Treasury Department, which have received the President's approval. In regard to the regulations, I deem it necessary only to add to this general reference, that you will give to the thirteenth a liberal interpretation. The policy of the whole system is to obtain contribution from the people of Mexico, by the imposition of an indirect exaction from them; and it is desired that our own brave officers, soldiers, sailors, and marines, shall bear no part of this burden. The article has been carefully prepared to protect these meritorious men from any increase of price by reason of the duty, and you will, in its execution, so construe it as to accomplish this result, without giving to the sutlers the actual benefit of drawback on articles not sold to our own officers and men for their use.

Where a port or place is in our possession, and is garrisoned by a land force, the commanding officer of which is not below the rank of colonel, the duty of collecting and accounting for the duties will be performed under his authority and direction, the naval force present affording all the aid in its power to enforce the collection of the duties. At all other ports where a naval force is present, the duty will be performed by the senior naval officer present, under your direction; but if in your operations against the enemy, or by stress of weather, or other accident, the naval force is withdrawn, the performance of this duty will devolve on the highest army officer on duty, whatever may be his rank. When you have reason to believe that the public service will be best subserved by such a course at any particular port where, under these instructions, the naval officer present would be authorized to act, you will, by orders to such naval officer, direct that he shall leave the performance of the duty in the hands of the army officer in command of such port or place.

You will use the most diligent care to see that the moneys collected by officers under your command are accounted for and paid over at short intervals according to the regulations, for public use, to the pursers, or a disbursing officer of the army, where it may be best to promote the public interest by paying over to one or the other. You will require that the receipts of the officer to whom such payment shall be made are promptly attested as vouchers. You will cause separate weekly accounts in detail to be returned to you, showing the receipts, from whom and for what, and the payments of money by the officers under your command respectively charged with the collection of duties, and transmit to this Department, after your approval, such accounts, with a general statement, at least once a month.

The disbursing officers, to whom the moneys collected may be paid, will be required to settle separate accounts, and be held to a strict accountability for the same. The money so collected and paid over, will be subject to disbursement on public account for the army or navy, in the prosecution of the war, under the direction of the officer of the army or navy under whose orders the disbursing officer may be acting.

It is possible, that in the practical execution of these orders, notwithstanding the care with which they have been prepared, you may find that modifications may be judicious in attaining the great objects in view; if so, you will suggest them for consideration by the Department.

The President directs me to impress on you, and the officers under your command, his earnest desire that the duties now imposed shall be performed by the officers of the army and navy in a spirit of cordial co-operation and good will, that all collision may be avoided, and that the utmost care be observed to prevent confusion in the accounts.

It is obviously a necessary means of giving full effect to this system that the ports of the enemy through which supplies may enter for their consumption must, as far as practicable, be seized and held by us. After the antici-

pated success of the joint attack on Vera Cruz, it is expected that you will employ the forces under your command in accomplishing these objects.

You will rigorously blockade such ports as you may not deem it best to capture and hold; that, excluded from them, lawful foreign commerce seeking ingress into Mexico may readily find admission through those ports held by us, on the moderate and reasonable conditions imposed.

Thus, by holding those which can be most advantageously occupied, and blockading the other ports on the Mexican coast, the whole commerce for the supply of Mexico must pass through our lines, and pay to us the contributions which it is the purpose of the President to exact from the enemy, who become the purchasers for consumption; and with the comparatively moderate duties now proposed to be collected, while we hold possession, no neutral, with a lawful cargo, will probably hesitate between voluntarily paying them and incurring the risk attendant on an attempt to break the blockade.

It is confidently hoped that the execution of these orders, promising beneficent results to commerce, and exacting from the enemy a portion of the means necessary to maintain the war, will not be without its influence, in impressing on them that the true interests of Mexico will be promoted by a speedy and honorable peace.

I am, very respectfully, your obedient servant,

J. Y. MASON.

To the officer commanding the United States naval forces in the Gulf of Mexico.

WASHINGTON, *March 31st*, 1847.

SIR: Being charged by the Constitution with the prosecution of the existing war with Mexico, I deem it proper, in the exercise of an undoubted belligerant right, to order that military contributions be levied upon the enemy in such of their ports or other places as now are, or may be hereafter, in the possession of our land and naval forces by conquest; and that the same be collected and applied towards defraying the expenses of the war. As one means of effecting this object, the blockade at such conquered ports will be raised, and they will be opened to our own commerce and that of all neutral nations, in articles not contraband of war, during our military occupation of them; and duties on tonnage and imports will be levied and collected through the agency of our military and naval officers in command at such ports, acting under orders from the War and Navy Departments.

I transmit to you, herewith, for your information and guidance, a copy of a communication addressed by me to the Secretary of the Treasury on the 23d instant, instructing him to examine the existing Mexican tariff, and to report to me, for my consideration, a scale of duties which he would recommend to be levied on tonnage and imports in such conquered ports, together with such regulations as he would propose as necessary and proper, in order to carry this policy into effect, and also a copy of the report of the Secretary of the Treasury, made on the 30th instant, in answer to my communication to him. The scale of duties, and the regulations for their collection, as military contributions exacted from the enemy, recommended by the Secretary of the Treasury in this report, have been approved by me.

You will, after consulting with the Secretary of the Navy, so as to secure concert of action between the War and Navy Departments, issue the necessary orders to carry the measure proposed into immediate effect.

JAMES K. POLK.

TO THE SECRETARY OF WAR.

WAR DEPARTMENT, WASHINGTON *April 3d*, 1846.

SIR: I herewith enclose to you a copy of the President's letter to the Secretary of the Treasury, and the report, the proposed scale of duties, and the regulations from the Treasury Department, prepared pursuant to his directions. The rates of assessment upon the tonnage of vessels, and upon articles of merchandise which may be received into Mexican ports while in possession of our forces, have been approved by him, and he has directed, as you will perceive by his letter of the 31st of March, (a copy of which is herewith sent,) that the necessary orders should be issued from this Department to collect the several sums proposed as military contributions to be drawn from the enemy as the consumers of the merchandise admitted into those ports. You are hereby directed to take the necessary measures, so far as the agency of the officers of the army is required, to carry the orders of the President into effect. His objects and views in resorting to this kind of contribution are sufficiently explained in the accompanying papers. The enforcement of his orders is necessarily committed to the naval and land forces now operating in the enemy's country.

I also transmit to you a copy of a letter from the Secretary of the Navy of this date, prepared by the direction of the President, giving instructions to the naval officers who may be engaged in carrying out the orders on this subject. This letter designates the circumstances under which the duties required will be executed by the officers of the navy, or by those of the army. So far as it has reference to duties to be executed by the officers of the army, it is sanctioned by this Department, and you are hereby directed to cause it to be observed. The general directions therein contained are alike applicable to the officers and persons connected with each branch of the public service.

It is particularly enjoined that care should be taken to give full effect to the *thirteenth regulation*. If properly carried out, it will effectually secure the officers of the army and navy, and our soldiers, sailors, and marines, against an advance in the price of the articles which they may need for their own use, by the operation of the proposed measure of raising contributions from the enemy.

The contributions referred to in the foregoing instructions are not all those which it may be proper to levy upon

the enemy. As the Mexicans persist in protracting the war, it is expected that, in the further prosecution of it, you will exercise all the acknowledged rights of a belligerant, for the purpose of shifting the burden of it from ourselves upon them. The views of the Government, in this respect, were presented to General Taylor in a despatch from this Department of the 22d September, 1846, a copy of which, so far as relates to this subject, is herewith sent to you, with the direction that these views may be carried out under a discretion similar to that given to him. The enemy should be made to realize that there are other inducements to make them desire peace, besides the loss of battles, and the burden of their own military establishments. The right of an army, operating in an enemy's country, to seize supplies, to forage, and to occupy such buildings, private as well as public, as may be required for quarters, hospitals, storehouses, and other military purposes, without compensation therefor, cannot be questioned; and it is expected that you will not forego the exercise of this right to any extent compatible with the interest of the service in which you are engaged.

Very respectfully, your obedient servant,

W. L. MARCY, *Secretary of War.*

Major General WINFIELD SCOTT, *Commanding.*

Extract from a letter to General Taylor, (referred to in the Secretary's instructions,) dated

WAR DEPARTMENT, WASHINGTON, *September 22d*, 1846.

It is far from being certain that our military occupation of the enemy's country is not a blessing to the inhabitants in the vicinity. They are shielded from the burdens and exactions of their own authorities, protected in their persons, and furnished with a most profitable market for most kinds of their property. A state of things so favorable to their interest, may induce them to wish the continuance of hostilities.

The instructions heretofore given have required you to treat with great kindness the people, to respect private property, and to abstain from appropriating it to the public use without purchase at a fair price. In some respects this is going far beyond the common requirements of civilized warfare. An invading army has the unquestionable right to draw its supplies from the enemy without paying for them, and to require contributions for its support. It may be proper, and good policy requires, that discriminations should be made in imposing these burdens. Those who are friendly disposed, or contribute aid, should be treated with liberality; yet the enemy may be made to feel the weight of the war, and thereby become interested to use their best efforts to bring about a state of peace.

It is also but just that a nation which is involved in a war to obtain justice, or to maintain its just rights, should shift the burden of it, as far as practicable, from itself, by throwing it upon the enemy.

Upon the liberal principles of civilized warfare, either of three modes may be pursued in relation to obtaining supplies from the enemy. First, to purchase them on such terms as the inhabitants of the country may choose to exact; second, to pay a fair price, without regard to the enhanced value resulting from the presence of a foreign army; and, *third*, to require them as contributions, without paying or engaging to pay therefor.

The last mode is the ordinary one, and you are instructed to adopt it, if in that way you are satisfied you can get abundant supplies for your forces; but should you apprehend a difficulty in this respect, then you will adopt the policy of paying the ordinary price, without allowing to the owners the advantages of the enhancement of the price resulting from the increased demand. Should you apprehend a deficiency under this last mode of dealing with the inhabitants, you will be obliged to submit to their exactions; provided, by this mode, you can supply your wants on better terms than by drawing what you may need from the United States. Should you attempt to supply your troops by contributions, or the appropriation of private property, you will be careful to exempt the property of all foreigners from any and all exactions whatsoever. The President hopes you will be able to derive from the enemy's country, without expense to the United States, the supplies you may need, or a considerable part of them; but should you fail in this, you will procure them in the most economical manner.

Tariff of duties on imports and tonnage, and regulations for collecting the same in such of the ports of Mexico as may be now, or hereafter, in our military possession by conquest; prepared by the Secretary of the Treasury, and accompanying his report to the President of the United States, dated 30th March, 1847.

All ports or places in Mexico that now are, or hereafter may be, in the possession of the Army or Navy of the United States upon the Gulfs of Mexico or California, or the Pacific ocean, or upon any of the navigable rivers or waters connected with any or either of the said gulfs or ocean, are opened to our commerce, and to that also of all other nations, in all vessels except Mexican, subject to the regulations and restrictions herein prescribed:

First. Within twenty-four hours after the arrival of any vessel the master must produce to the military or naval officer in command of the port a manifest of the cargo of such vessel, specifying the marks, numbers, and description of packages, by whom shipped, and to whom consigned; which manifest, if the vessel be from a port in the United States, shall be certified by the collector of the port from whence the shipment is made; if from any other port, by the consul or commercial agent of the United States, if any there be, otherwise by a consul of any nation at peace with the United States. If no such manifest be produced, the vessel shall be subject to a penalty of *one dollar* per ton registry measurement, in addition to the tonnage duty hereinafter prescribed.

Second. There shall be paid, by the master of every vessel arriving at the ports or places aforesaid, a tonnage duty of *one dollar* per ton registry measurement, in lieu of all other port charges; the registry of the vessel to be deposited with the consul of the nation to which such vessel may belong, if any there be, otherwise with the commandant of the port, until the master shall have complied with all the regulations herein prescribed.

Third. Vessels arriving at any of the ports or places aforesaid, in the possession of our military or naval forces, will be required to unlade their entire cargo at such port or place; but no vessel, except those registered in the United States, and owned wholly by a citizen or citizens of the United States, will be permitted to transport coastwise any goods, wares, or merchandise, the growth, produce, or manufacture of one port, State, or Department of Mexico, or of any other country, into another port, State, or Department, the coastwise cargo being subject to the same duties as in other cases; and any violation will subject the vessel to seizure and confiscation.

Fourth. Upon all goods, wares, and merchandise, imported into any of the aforesaid ports or places of Mexico in the possession of our military or naval forces, from other ports aforesaid in Mexico, or from ports or places in the United States or foreign countries, of the growth, produce, or manufacture of Mexico, or of the United States, or of foreign countries, there shall be levied, collected, and paid in cash, the following rates of duty, that is to say:

On all manufactures of cotton, or of cotton mixed with any other material, except wool, worsted, or silk in the piece, (excepting shawls and handkerchiefs,) not exceeding thirty-six inches wide, five cents per running yard. (And for every additional inch in width one-fourth of one cent per running yard additional duty.) On cotton trimming laces, cotton insertings and trimmings, tapes, cords, galloons, tassels, and all other manufactures of cotton, or of cotton mixed with any other material, except wool, worsted, or silk, not otherwise specially mentioned and provided for, forty per cent. ad valorem; on cotton shawls or rebosas, thirty per cent. ad valorem; on cotton handkerchiefs not over one yard square, six cents each. (If over that size, one-fourth of one cent per running yard each additional inch in width.) On cotton yarn and twist, eight cents per lb.; on cotton thread and balls, twenty-five cents per lb.; on cotton thread on spools, six cents per dozen spools.

On all manufactures of silk mixed with any other material, in the piece or otherwise, including every article of which silk is a component material, not otherwise specially enumerated, also including sewing silk, silk hosiery, and silk millinery, except bonnets and caps, three dollars per lb.; on all manufactures of hemp, grass, and flax, in the piece, not otherwise specially enumerated and provided for, and not exceeding thirty-six inches wide, six cents per running yard. (And for every additional inch in width, one-fourth of one cent per running yard additional duty.) On cables and cordage, five cents per lb.; on twine and packthread, four cents per lb.; on linen thread, twenty-five cents per lb.; on flax, hemp, or grass bags, not exceeding one yard square in size, twelve and one-half cents each. (If exceeding that size, twelve and one-half cents per square yard of material.)

On cotton bagging, gunny bagging, and all other bagging and matting of all kinds, five cents per running yard; on linen handkerchiefs not over one yard square, twelve and one-half cents each. (If over that size, one-half cent per running yard for each additional inch in width.) On hemp, flax, Sisal or India grass, coir or jute, India, Sunn, and Manilla, one cent per lb.; on all manufactures of wool or worsted, or of wool and worsted combined, in the piece, not otherwise specially enumerated and provided for, and not exceeding thirty-six inches in width, fifty cents per running yard. (And for every additional inch in width, one and one-half cent per running yard additional duty.)

On shawls of wool or worsted, thirty per cent. ad valorem; on blankets and counterpanes of wool, or of wool and cotton mixed, not exceeding six feet square, one dollar each; if over six feet square, and not exceeding ten feet square, two dollars each; if exceeding ten feet square, prohibited—to prevent frauds; on flannels, baizes, and bockings, not exceeding sixty inches in width, twenty cents per running yard; on oil-cloth and oil floor-cloth, not exceeding seventy-two inches in width, fifty cents per running yard; on carpets and carpeting not exceeding thirty-six inches in width, forty cents per running yard; on all manufactures of goat's hair or mohair, in the piece, not exceeding thirty-six inches in width, fifteen cents per running yard. (And for every additional inch in width, one-half cent per running yard additional duty.)

On pig iron, one-half cent per pound; on bar iron, rolled or hammered, and on old or scrap iron, one and one-half cent per pound; on nails, spikes, tacks, brads, and sprigs, four cents per pound; on sheet, rod, hoop, and all other descriptions of rolled and hammered iron, and on cables, anchors, and anvils, four cents per pound; on castings of all descriptions not otherwise enumerated, three cents per pound; on cutlery, say pocket knives, scissors, razors, and table cutlery, and on all other manufactures of iron and steel, except those prohibited, (see article fifth,) and including iron and steel wire, and cap and bonnet wire, forty per cent. ad valorem.

On copper, in pigs or bars, old copper, sheathing copper, brass in pigs or bars, old brass, zinc or spelter, in pigs, bars, or sheets, and on steel in bars not over one inch square, intended only for mining purposes, two cents per pound; on tin, in sheets, pigs, or bars, four cents per pound; on all manufactures of copper, brass, tin, zinc or spelter, pewter and German silver, except such as are prohibited by article fifth, thirty per cent. ad valorem.

On brown sugar, three cents per pound; on sugar candy, ten cents per pound; on syrup of sugar, two cents per pound; on all other descriptions of sugar, five cents per pound; on molasses, five cents per gallon; on fish, pickled or salted in barrels, one dollar per barrel; if in half barrels, sixty-two and one-half cents each; if in quarter barrels or kegs, forty cents each; on fish, smoked or salted, dried cod fish, and on beef and pork, salted or pickled, in barrels or half barrels, two cents per pound; on smoked and jerked beef, one cent per pound; on smoked hams and bacon, six and one-quarter cents per pound; on tongues, ten cents per pound; on butter, six cents per pound; on lard and cheese, four cents per pound; on rice, two cents per pound; on Indian meal, one-half cent per pound; on Indian corn, ten cents per bushel; on wheat, rye, oats, and all other grain, forty cents per bushel; on potatoes, twenty cents per bushel; on rye meal and oat meal, one cent per pound; on wheat flour, in barrels or half barrels, two dollars per barrel of one hundred and ninety-six pounds. (If flour be imported in any other description of packages than in barrels or half barrels, or if imported in bags or sacks, the duty shall be one cent per pound.)

On apples, one dollar per barrel; on biscuit and ship bread, three cents per pound; on tobacco, stem or leaf, four cents per pound; on segars, five dollars per thousand; on cigarritos, or paper segars, three dollars per thousand; on snuff, fifty cents per pound; on chewing and smoking tobacco, ten cents per pound; on hewn timber, boards, plank, or scantling, ten dollars per thousand feet; on shingles, two dollars per thousand; on laths, fifty cents per thousand; on pitch, tar, rosin, and turpentine, one dollar and fifty cents per barrel; on printed books, bound, half bound, or in sheets or pamphlets, fifty cents per pound; on blank books, twenty cents per pound; on writing paper of all kinds, twelve and one-half cents per pound; on sand paper, seven cents per pound; on brown or straw wrapping paper, three cents per pound; on playing cards, twenty-five cents per pack.

On window glass, ten cents per pound; on looking glasses, looking glass plates, on glass ware of all kinds, except those specially mentioned otherwise, and on China ware, stone ware, and earthenware, forty per cent. ad valorem; on demijohns, three dollars per dozen; on black or green glass bottles, not exceeding the capacity of one quart each, three dollars per gross; if exceeding that capacity, five dollars per gross.

On brandy, if imported in pipes of not exceeding one hundred and twenty gallons each, sixty dollars per pipe; if in half pipes of not exceeding sixty gallons each, thirty dollars a half pipe; on brandy, if in quarter casks of not exceeding thirty-two gallons each, sixteen dollars a quarter cask; if in Indian barrels or octavos of not exceeding twenty gallons each, ten dollars per package; on whiskey, three cents per pound; on all other spirits not otherwise specially mentioned, six and one quarter cents per pound; on cordials, in bottles, of not exceeding two and one-half gallons to the dozen, four dollars per dozen, which includes the duty on bottles; on brandy and other distilled spirits, in bottles, of not exceeding two and one-half gallons to the dozen, three dollars per dozen, which includes the duty on bottles; on gin, in square bottles (in cases) of not exceeding three gallons to the dozen, four dollars per dozen, which includes the duty on bottles; on wines of every description, in casks or bottles, twenty-five cents per gallon, and twenty per cent. ad valorem: *Provided, always*, That wine in quart bottles, or in those of smaller capacity, shall always be considered as containing two and one-half gallons to the dozen bottles, and shall pay duty accordingly; if in bottles of larger capacity, or in demijohns, the duty shall be estimated on the quantity contained therein at the rates above named; the bottles containing the wine, in all cases, paying an additional duty, if quarts or smaller, of three dollars per gross, if of larger size, five dollars per gross, and demijohns, three dollars per dozen; on brandy and other spirits in demijohns, one dollar per gallon. The same rules to be applied to brandy and other spirits when imported in demijohns or in bottles of greater capacity than two and one-half gallons to the dozen, as are made for wines. On vinegar, fifteen cents per gallon; on beer, ale, porter, and cider, in quart bottles, one dollar per dozen, which includes the duty on bottles; in pint bottles, fifty cents per dozen, which includes the duty on bottles; in casks, or any other description of package other than above named, twenty-five cents per gallon. In all cases of liquids, imported in casks or barrels, the duty shall be levied on the capacity of the cask or barrel, without regard to any deficiency of its contents.

On paints of all descriptions, and painters' colors, dry or ground in oil, (except water colors in boxes,) and on varnish, four cents per pound; on tortoise shell, one dollar per pound; on maccaroni and vermicelli, and on almonds, and on all other nuts, four cents per pound; on sardines and anchovies, twenty-five cents per pound; on preserved meats and fish, in cans or firkins, twelve and one-half cents per pound; on sausages, ten cents per pound; on coffee, currants, figs, prunes, cocoa, raisins, and dates, three cents per pound; on ginger, cinnamon,

cassia, and cloves, fifty cents per pound; on teas, forty cents per pound; on pimento and black pepper, eight cents per pound; on salt, fifteen cents per bushel; on anthracite and bituminous coal, and on charcoal, one dollar per ton; on whale, sperm, linseed, and olive oils, and on all other oils, except perfumery, five cents per pound; on wax and sperm candles, twelve and one-half cents per pound; on tallow candles, six and one-quarter cents per pound; on beeswax of all kinds, twelve and one-half cents per pound; on tapers, fifteen cents per pound; on spirits of turpentine, twenty-five cents per gallon; on soap of all kinds, except perfumery, five cents per pound; on gold watches, ten dollars each; on silver watches, three dollars each.

On wearing apparel, comprising all articles of clothing worn on the person, except those specially enumerated and provided for, on millinery articles, say caps, collars, cuffs, braids, and other ornaments for the hair, curls, ringlets, and all similar articles, (except of silk,) forty per cent. ad valorem; on hats for men and boys, of straw, fur, or silk, one dollar each; on boots and bootees for men, women, and children, of whatever material composed, one dollar per pair; on shoes and slippers, for men, women, and children, of whatever materials composed, thirty cents per pair; on bonnets, for women and children, of all descriptions, except silk, and on silk caps for women and children, one dollar each; on silk bonnets for women and children, two dollars each; on hosiery, say caps, gloves, cuffs, mits, socks, stockings, shirts, and drawers, of whatever material composed, except silk, thirty per cent. ad valorem; on silk hosiery, three dollars per pound; on caps for men and boys, made of fur, leather, cloth, or straw, and on leather shirts and drawers, fifty cents each; on umbrellas, parasols, and sun shades, composed of silk, one dollar each; if of any other material, fifty cents each; on epaulettes and wings, one dollar per pair.

On coaches, carriages, harness of all kinds, saddlery, household furniture, musical instruments, artificial flowers, fancy boxes of all kinds, pocket books, purses, bead bags, perfumery, perfumed soap, cosmetics of all kinds, engravings, paintings, beads, rosaries, alabaster and spar ornaments, toys, paper hangings, opium, camphor, forty per cent. ad valorem; on raw cotton, two cents per pound; and on each and every article not specially enumerated and provided for herein, thirty per cent. ad valorem.

Fifth. The following goods, wares, and merchandise, are to be considered contraband of war, and the importation thereof is strictly prohibited, under a penalty of seizure and confiscation of the goods, and of the vessel in which said goods may be found:

Gunpowder, saltpetre, gun cotton, lead, sulphur, and brimstone, cannon, swords, dirks, lances, spears, bowie knives, rifles, muskets, side arms, and fire arms, and all other arms, implements, instruments, and munitions of war.

And the importation of the following goods is prohibited, under penalty of forfeiture:

Steel in bars, plates, sheets, or other form, except in bars less than one inch square, intended for mining purposes.

Sixth. When the duties are imposed by weight, no allowance will be made for tare or draught; in that case the duty will be computed on the gross weight, including the weight of the cask, barrel, box, bag, or other package, and no allowance will be made for any deficiencies, leakage, or breakage, or damage sustained on the voyage of importation, or otherwise. Whenever a doubt exists as to the rate of duty to be collected on any article, the highest rates which would be charged upon articles or fabrics which it resembles in character, material, texture, or the use to which it may be applied, will be taken.

Seventh. The consignee of goods, wares, or merchandise, imported under these regulations, must produce to the United States' commanding officer, naval or military, at the port, as the case may be, an entry, invoice, and bill of lading thereof; in the entry the marks, numbers, description, and contents of packages, and the quantity and market value thereof, and of each package, must be distinctly stated. The invoice must describe the goods, and the weight, measure, or other quantity in each package, and the value thereof in the principal markets of the country from whence the importation is made, together with all charges, until laden on board at the port or place of shipment; which value shall be verified by the oath of the owner or purchaser, and shall be of the form hereafter prescribed, (see form 1;) which oath, if the goods are imported from the United States, shall be administered by the collector of the port from whence the importation is made; if from a foreign port, or a port in Mexico, by a consul or commercial agent of the United States, if any there be; otherwise by a consul of any nation at peace with the United States.

Invoices must be made out in the currency of the country from whence imported, the value whereof, if not fixed by the laws of the United States, must be stated in a certificate of form 2, to be granted by a consul of the United States, if any there be, otherwise by the certificate of two or more merchants residing at the port of shipment.

Goods fraudulently invoiced, and all goods landed, or attempted to be landed, without permit, shall be confiscated.

The commandant of the port will receive all duties, and pay over the same the day succeeding to the paymaster or purser, if any such there be at the port; and if not, then to the highest officer present of the quartermaster or commissary's department; and if none such be present, then to such other officer as may be designated by the commandant, who may also detail such non-commissioned officers, sailors, or marines, or other persons, as may be necessary to aid in carrying into effect these regulations.

Eighth. All goods, wares, and merchandise, upon which the duties have not been paid within thirty days after the arrival of the vessel, will be taken possession of by the commandant, at the expense and risk of the owner or consignee thereof, and will be sold at public auction under the direction of said commandant, five days' public notice being first given in a public newspaper, if any there be, otherwise by the public notice usually given at such port. From the proceeds of such sale the duties and expenses will be deducted, and the residue thereof, if applied for within ten days, will be paid to the owner or consignee of the goods so sold, otherwise said moneys will accrue to the Government of the United States.

Ninth. All goods, wares, and merchandise, subject to confiscation, will be sold in like manner within ten days after the seizure.

Tenth. Upon all goods, wares, and merchandise, the invoices of which are not verified in the manner prescribed in the seventh article of these regulations, there shall be levied, collected, and paid, on the importation thereof, besides the duties herein prescribed, an addition thereto of one-fourth of the amount of said duties.

Eleventh. If the port or place of original destination in Mexico named in the manifest be not in possession of the United States forces, the vessel may enter at any other port or place in Mexico in such possession.

Twelfth. If, upon the unlading of the cargo, any package or article specified in the manifest shall be found wanting, the vessel shall be subjected to an additional penalty of one dollar per ton; and if any goods, wares, or merchandise shall be found on board and not included in the manifest, the same shall be forfeited to the use of the United States; and if the value thereof shall exceed the sum of one thousand dollars, the vessel shall be seized and confiscated.

Thirteenth. The following goods, wares, and merchandise are exempted from duty, to wit:

Machinery and machines to be used for mining purposes, in the gold or silver mines of Mexico; quicksilver; all articles, the sole property of the United States, imported into any of the aforesaid ports of Mexico for the use of the United States Army or Navy, in American vessels, owned, chartered, or freighted by the Government of the United States.

Whenever any goods are imported by sutlers, and the duties paid by them, as is required by these regulations, and when the sutler shall first prove, to the satisfaction of the commandant of the port, that said sutler has actually sold any of said identical goods so imported by him to any officer, soldier, sailor, or marine, for their own actual individual use and consumption, and not as merchandise for resale, then and in that case the duties so actually paid, on said goods so sold to any officer, soldier, sailor, or marine, as aforesaid, shall be refunded to said sutlers; but, before refunding the money so collected, it shall be the duty of the council of administration, which, under the direction of the commandant of the post, fixes the price of sutler's goods, in determining the price of any of said goods as sold as aforesaid by them, to deduct the duty so paid from the price, with a view to avoid imposing any of the burdens of the duties herein prescribed upon the Army or the Navy of the Union. And all officers' individual stores introduced for their own actual use, and equipments required by law, are exempt from duty.

Fourteenth. Upon the arrival of any vessel within the ports aforesaid, a sentinel or sentinels should be at once placed on board, to prevent frauds upon the revenue. When the tonnage duty has been paid, passengers can be permitted to land with their baggage, provided no dutiable or prohibited articles are found therein. There will be required from the consignee of any goods imported in such vessel an entry, as per form 3, to be deposited with the commandant of the port; also an invoice, verified as hereinbefore required.

The commandant of the port will direct the paymaster, purser, quartermaster, assistant quartermaster, commissary, assistant commissary,

or other disbursing officer of the United States who may be serving at such post or place, to estimate the duties, and upon the payment of the same in cash to the commandant, he will grant a permit of form 4, which the paymaster, purser, or other officer will countersign, who will also keep a record of the amount received, to be compared with a similar record to be kept by the commandant who receives the duties.

When the paymaster, purser, or other officer, is unable to ascertain the amount of duties until the goods are weighed, gauged, or measured, the commandant will take a deposite equal at least to the estimated duties; and any amount which, when the duties are correctly ascertained, may appear to be overpaid, he will return to the importer.

Fifteenth. Whenever the commandant, paymaster, purser, or other officer, has reason to suspect that any goods are fraudulently invoiced, he shall institute such an examination as in his opinion may be proper and necessary. All goods which may remain on board at the expiration of ten days from the arrival of the vessel should be warehoused on shore under the directions of the commandant, and if the duties are not paid at the expiration of thirty days after such arrival, they must be sold under the regulations prescribed herein.

The currencies and weights, gauge and measures, of various countries, with their equivalent United States standard, will be found in the table annexed.

The commandant will require the paymaster, purser, or other officer, to transmit to the Secretary of War or Navy, on the first of each month, a statement, as per form 5, showing the amounts received by him, the vessel in which imported, and by whom paid; also a weekly statement of the moneys received, and a statement of goods sold at auction, as per form 6.

Sixteenth. All Government monopolies for revenue or income, and all prohibitions, except as herein mentioned, of imports into any of the said ports of Mexico, and all duties on exports, or prohibitions of exports, and all interior transit duties, and all auction and retail taxes, or duties on imports, on the sale thereof, any law, usage, or custom of Mexico to the contrary notwithstanding, are hereby annulled and abolished.

Seventeenth. The commandant will use and occupy for the transaction of business, and for the storage of imports, all public buildings in the ports aforesaid; and if such buildings shall not be found sufficient for the purposes indicated, he will require the Mexican authorities to furnish him with additional buildings, free of charge to the United States.

Eighteenth. Prior to the departure of vessels from the ports aforesaid, the paymaster, purser, or other officer, as the case may be, will require the master to produce to him a manifest of the outward cargo of such vessel, specifying the marks, numbers, description, and contents of packages, and the value thereof, as per form 7; a copy of which, signed by the said paymaster, purser, or other officer, and countersigned by the commandant, will be granted to the master, together with a clearance, to be endorsed thereon as per form 8.

No clearance will be granted to any vessel of the United States to any other port or place in Mexico, except such port or place be in possession of the United States. The exportation of goods from any port or place in Mexico in our possession, the importation of which is prohibited by these instructions, is also strictly prohibited.

Nineteenth. These regulations apply at once to Matamoros, Tampico, St. Francisco, and Monterey, (in California,) &c., &c., and such other ports or places as may from time to time come into our possession, as soon as possession is taken.

All goods brought into the United States from any of the said ports or places in Mexico will of course be chargeable with duty in the United States; but no drawback will be allowed on exports from any of the said Mexican ports or places.

Moneys to be collected under these instructions to be paid over to the paymaster, purser, or other officer, to be retained by him, under the directions of the commandant, as a military contribution, subject to the order of the War and Navy Departments; but no fees, charges, commission, or compensation of any kind, to be paid or allowed for the performance of any of the duties prescribed in these regulations.

Twentieth. All the duties directed in these regulations to be performed by the commandant of any port or place in our military possession may be devolved by such commandant on any subordinate officer, to be designated by him, who shall perform the same, subject to the supervision and control of such commandant. The apportionment and distribution of the duties to be performed by the officers of the Army and Navy should be made, with the approval of the President of the United States, by the Secretaries of War and of the Navy.

R. J. WALKER, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *March* 30, 1847.

FORM 1.

I, *John Brown*, do solemnly, sincerely, and truly *swear or affirm*, that I am the *owner or purchaser* of the goods, wares, and merchandise described in the *within or annexed* invoice; that the fair market value of said goods in the principal markets of the country of production thereof, at the present time, including all costs for bleaching, dyeing, pressing, and packing, and for inland transportation, and all other charges, to the place of shipment, amounting to *three thousand Bremen rix dollars*, is correctly stated in said invoice. And I further swear that the quantity is truly stated therein. So help me God.

Signed, JOHN BROWN.

[L. S.] Sworn to before me, this 22d March, in the year 1847, at the United States consulate at *Bremen*. A. B., *Consul.*

FORM 2.

I hereby certify that the value of the *franc of Switzerland*, in which currency the *annexed or within* invoice is made out, is equal to *twenty-seven* cents United States currency.

[L. S.] Given under my hand and seal of office at the United States consulate at *Basle*, this 22d March, in the year 1847.

A. B., *Consul.*

FORM 3.

Entry of merchandise imported by John Brown, in the ship Fosca Helena, from Bremen.

TAMPICO, *March 22d*, 1847.

Marks.	Nos.	Packages and contents.	Quantity.	Value at specific rates.	Value at 40 per cent.	Value at 30 per cent.	Value at 20 per cent.	Value at compound duties.	Total.
J. D.	1 to 14	Fourteen pipes brandy	1,400 galls.	$1,400 00	–	–	–	–	$1,400 00

Duty, 14 pipes at 60 dollars, $840. Signed, JOHN BROWN.

FORM 4.

John Brown having paid the duties, amounting to $840 00, on ——— J. D., 1 to 14, fourteen pipes brandy, ——— imported by him in the ship Fosca Helena, from Bremen, permission is hereby given to land the same.

TAMPICO, *March* 22, 1847.

C. D., *Paymaster.*
A. B., *Commandant.*

FORM 5.

Statement of revenue collected at the port of Tampico during the month ending 31st March, 1847.

Date of arrival.	Vessels' names.	Where from.	Consignee.	Value of imports.	Duty paid.	Penalties paid.	Proceeds of goods confiscated.	Proceeds of goods sold for duties.	Total.
1847.									
March 23	Ship Fosca Helena	Bremen	John Brown -	$1,400 00	$840 00	–	–	–	$840 00
"	"	"	Tonnage duty -	–	130 00	–	–	–	130 00
"	"	"	Tonnage penalty	–	–	$130 00	–	–	130 00
"	"	"	Confiscated -	600 00	–	–	600 00	–	600 00
"	"	"	Sold for duties -	1,000 00	400 00	–	–	$600 00	600 00
									2,300 00

Signed, C. D., *Paymaster.*
Countersigned, A. B., *Commandant.*

FORM 6.

Statement of goods sold at the port of Tampico during the month ending 31st March, 1847.

Date of arrival.	Name of vessel.	Where from.	Consignee.	Gross sales.	Duty.	Other charges.			Net proceeds.
March 23 - -	Ship Fosca Helena	Bremen -	Unknown -	$1,000 00	$400 00	$25	–	–	$575 00
Do. - -	Do.	Do. -	Confiscated -	600 00	–	40	–	–	560 00
									1,135 00

Signed, C. D., *Paymaster.*
Countersigned, A. B., *Commandant.*

FORM 7.

Manifest of the cargo of the ship Fosca Helena, *which was laden on board at the port of* Tampico, *and bound for* Bremen.

TAMPICO, *March 25th*, 1847.

Marks.	Nos.	Description of packages and contents.	Quantity.	Value.	Name of shipper.	Name of consignee.

FORM 8.

We certify that the master of the ship *Fosca Helena* has deposited a manifest of the cargo of said vessel with the United States authorities at this port, of which the within is a true copy.

Permission is hereby granted for said vessel to sail for the port of *Bremen.*

Dated Tampico, March 25, 1847.

Countersigned, C. D., *Paymaster.*
A. B., *Commandant.*

The rates to which foreign money or currency is fixed by law.

Franc, of France and Belgium	$0 18¾	Real Vellon, of Spain	5 cents.
Florin, of Netherlands	40	Real Plate, of Spain	10 cents.
Florin, of southern States of Germany	40	Rupee, Company	$0 44½
Guilder, of Netherlands	40	Rupee, of British India	44½
Livre Tournois, of France	18½	Specie Dollar, of Denmark	1 05
Lira, of the Lombardo Venitian Kingdom	16	Rix Dollar or Thaler, of Prussia and the northern States of Germany	69
Lira, of Tuscany	16		
Lira, of Sardinia	18½	Rix Dollar, of Bremen	78¾
Milrea, of Portugal	1 12	Rouble, silver, of Russia	75
Milrea, of Azores	83½	Specie Dollar, of Sweden and Norway	1 06
Marc Banco, of Hamburg	35	Florin, of Austria	48½
Pound Sterling of Great Britain	4 84	Ducat, of Naples	80
Pound of British Provinces of Nova Scotia, New Brunswick, Newfoundland, and Canada	4 00	Ounce, of Sicily	2 40
		Tale, of China	1 48
Pagoda, of India	1 84	Leghorn Livres	16

Currencies by usage, in which a certificate of value is required to be attached to the invoice.

Current Marc	$0 28	Livre, of Neufchatel	$0 26½
Crown, of Tuscany	1 05	Paper Rouble, varies from 4 roubles 65 copecks to 4 roubles 84 copecks to the dollar	
Florin, of Prussia	22¾		
Florin, of Basle	41	Rix Dollar, of Saxony	69
Florence Livre	15	Rix Dollar, Rhenish	60¾
Geneva Livre	21	Swiss Livre	27
Jamaica Pound	5 00	Scuda, of Malta	40
Leghorn Dollar	90	Turkish Piastre	05
Livre, of Catalonia	53½		

Table of foreign Weights and Measures reduced to the standard of the United States.

AMSTERDAM.

100 lbs. 1 centner	108.93	lbs.
Last of grain	85.25	bush.
Ahm of wine	41.00	gals.
Amsterdam foot	0.93	foot.
Antwerp foot	0.94	foot.
Rhineland foot	1.03	ft.
Amsterdam ell	2.26	ft.
Ell of the Hague	2.28	ft.
Ell of the Brabant	2.30	ft.

CHINA.

Tail	1½	oz.
16 tails 1 catty	1⅓	lbs.
100 catties 1 picul	133⅓	lbs.

DENMARK.

100 lbs. of centner	110.28	lbs.
Barrel or toende of corn	3.95	bush.
Viertel of wine	2.04	gals.
Copenhagen or Rhineland foot	1.03	ft.

ENGLAND.

Old ale gallon	1.22	gal.
Imperial gallon	1.20	gal.
Old wine gallon	1.00	gal.
Quarter of grain, or 8 imperial bushels	8.25	bush.
Imperial corn bushels, or 8 imperial gallons	1.03	bush.
Old Winchester ....do	1.00	bush.
Imperial yard	36.00	inch.
Troy lb	1 1 4 1 7	lbs. avoirdupois.

FRANCE.

Metre	3.28	ft.
Decimetre, (1-10th Metre)	3.94	inch.
Velt	2.00	gals.
Hectolitre	26.42	gals.
Decalitre	2.64	gals.
Litre	2.11	pts.
Kilolitre	35.32	ft.
Hectolitre	2.84	bush.
Decalitre	9.08	qts.
Millier	2.205	lbs.
Quintal	220.54	lbs.
Kilogramme	2.21	lbs.

FLORENCE AND LEGHORN.

100 lbs, or 1 cantaro	74.86	lbs.
Moggio of grain	16.59	bush.
Barille of wine	12.04	gals.

GENOA.

100 lbs., or peso grosso	76.87	lbs.
100 lbs., or peso sottile	69.89	
Mina of grain	3.43	bush.
Mezzerola of wine	39.22	gals.

HAMBURG.

Last of grain	89.64	bush.
Ahm of wine	38.25	gals.
Hamburg foot	0.96	ft.
Ell	1.92	ft.

MALTA.

100 lbs. 1 cantar	174.50	lbs.
Salma of grain	8.22	bush.
Foot	0.85	ft.

NAPLES.

Cantara grosso	196.50	lbs.
Cantara picolo	106.00	lbs.
Carro of grain	52.24	bush.
Carro of wine	264.00	gals.

NETHERLANDS.

Ell	3.28	ft.
Mudde of Zak	2.84	bush.
Vat Hactolitre	26.42	gals.
Kan litre	2.11	pints.
Poud killogramme	2.21	lbs.

PORTUGAL.

100 pounds	101.19	lbs.
22 pounds, (1 arroba)	22.26	lbs.
4 arrobas of 22 pounds, (1 quintal)	89.05	lbs.
Alquiere	4.75	bush.
Mojo of grain	23.03	bush.
Last of salt	70.00	bush.
Almude of wine	4.37	gals.

PRUSSIA.

100 pounds of 2 Cologne marks each	103.11	lbs.
Quintal 110 pounds	113.42	lbs.
Sheffel of grain	1.56	bush.
Oftoar of wine	18.14	gals.
Ell of cloth	2.19	ft.
Foot	1.03	ft.

ROME.

Rubbio of grain	8.36	bush.
Barih of wine	15.31	gals.

RUSSIA.

100 pounds of 32 laths each	90.26	lbs.
Chertwert of grain	5.95	bush.
Medro of wine	3.25	gals.
Petersburg foot	1.18	gals.
Moscow foot	1.10	gals.
Pood	36	lbs.

SICILY.

Cantaro groso	192.50	lbs.
Cantaro sottile	175.00	lbs.
100 lbs.	70.00	lbs.
Salma grossa of grain	9.77	bush.
Salma generale	7.85	bush.
Salma of wine	23.06	gals.

SPAIN.

Quintal, or 4 arrobas	101.44	lbs.
Arroba	25.36	lbs.
Arroba of wine	4.43	gals.
Tranega of grain	1.60	bush.

SWEDEN.

100 lbs., or 5 lispunds	73.76	lbs.
Kan of can	7.42	bush.
Last	75.00	bush.
Cann of wine	69.09	gals.
Ell of cloth	1.95	feet.

SMYRNA.

100 lbs., (1 quintal)	129.48	lbs.
Oke	2.83	lbs.
Quital of grain	1.46	bush.
Quital of wine	13.50	gals.

TRIESTE.

100 lbs.	123.60	lbs.
Stajo of grain	2.34	bush.
Orna, or eirner of wine	14.94	gals.
Ell for woollen	2.22	ft.
Ell for silk	2.10	ft.

VENICE.

100 lts. freso grosso	105.18	lbs.
100 lts. peso sattile	65.04	lbs.
Moggio of grain	9.08	bush.
Anfara of wine	137.00	gals.

WAR DEPARTMENT, *Washington, May 10th*, 1847.

SIR: I am directed by the President to modify the instructions to you of the 3d of April last, directing the collection of contributions in the form of duties on ships and merchandise admitted into the ports in the enemy's country, of which we have military possession, so far as to exempt from tonnage duties all vessels chartered by the United States to convey supplies of any and all descriptions to our army or navy, and actually laden with such supplies; but, if any vessel has on board other articles of merchandise than Government supplies, it will not be entitled to such exemption, but must, like any other vessel, pay tonnage duties according to former instructions.

Copies of this letter have been sent to the commanding officers at Vera Cruz, Tampico, and Alvarado, with directions to adopt the above modification without waiting for any specific instructions from you.

I have the honor to be, with great respect, your obedient servant,

W. L. MARCY, *Secretary of War.*

Major General WINFIELD SCOTT, *commanding U. S. Army in Mexico.*

TREASURY DEPARTMENT, *June 10th*, 1847.

SIR: In compliance with your directions, I have examined the questions presented by the Secretary of War, in regard to the military contributions proposed to be levied in Mexico, under the tariff and regulations sanctioned by you on the 31st of March last, and respectfully recommend the following modifications, namely:

1st. On all manufactures of cotton or of cotton mixed with any other material except wool, worsted, and silk, in the piece or in any other form, a duty as a military contribution of thirty per cent. ad valorem.

2d. When goods on which the duties are levied by weight are imported into said ports in the package, the duties shall be collected on the nett weight only; and in all cases an allowance shall be made for all deficiencies, leakage, breakage, or damage proved to have actually occurred during the voyage of importation, and made known before the goods are warehoused.

3d. The period named in the eighth of said regulations, during which the goods may remain in warehouse, before the payment of duties, is extended from thirty to ninety days, and within said period of ninety days any portion of the said goods on which the duties, as a military contribution, have been paid, may be taken, after such payment, from the warehouse, and entered free of any further duty at any other port or ports of Mexico in our military possession; the facts of the case, with a particular description of said goods, and a statement that the duties thereon have been paid, being certified by the proper officer of the port or ports of reshipment.

4th. It is intended to provide by the treaty of peace that all goods imported during the war into any of the Mexican ports in our military possession, shall be exempt from any new import duty or confiscation by Mexico, in the same manner as if said goods had been imported and paid the import duties prescribed by the Government of Mexico.

Most respectfully, your obedient servant,

To the PRESIDENT. R. J. WALKER, *Secretary of the Treasury.*

June 11th, 1847.

The modifications as above recommended by the Secretary of the Treasury are approved by me, and the Secretary of War and the Secretary of the Navy will give the proper orders to carry them into effect.

JAMES K. POLK.

WAR DEPARTMENT, *Washington, June 15th*, 1847.

SIR: It has been deemed proper to modify, in some respects, the scale of duties and the regulations in regard to the trade with the Mexican ports in the military occupation of the United States. I herewith send you a printed copy of the letter of the Secretary of the Treasury to the President, suggesting these alterations, and a copy of the President's order sanctioning them, and directing that they be put in force. I have sent copies of that letter and order to Colonel Wilson at Vera Cruz, and to Colonel Gates at Tampico, with directions to give effect to the order as as soon as received at those places.

Yours, respectfully, W. L. MARCY, *Secretary of War.*

Major General SCOTT, *&c., &c.*
Major General TAYLOR, *&c., &c.*

Circular to the commanding officers of Vera Cruz, Tampico, and Matamoras, Mexico.

DEPARTMENT OF WAR, *July 31st*, 1847.

The President has directed a modification of the duty levied on books imported into Mexican ports in the possession of the forces of the United States. The duty hereafter will be twenty per cent. ad valorem upon books of all kinds, in lieu of the present duty. The modified duty will be levied upon all books delivered to the importers or their agents after the receipt of this order.

W. L. MARCY, *Secretary of War.*

Circular to the commanding officers of Vera Cruz, Tampico, and Matamoras.

WAR DEPARTMENT, *August 10th*, 1847.

Whenever duties imposed as military contributions on goods imported at ports and places in Mexico, in our military occupation, shall remain unpaid during the period limited by the regulations of March 31, 1847, as modified by the order of June 11, 1847, and it shall appear to your satisfaction that the said goods could not be disposed of at public auction for their prime cost, as shown by the invoice, you are authorized to suspend such sale, with the consent of the parties interested, until more favorable circumstances occur; provided you have reason to believe that, after a reasonable delay, the goods may be sold for prime cost.

W. L. MARCY, *Secretary of War.*

Extract of a letter from the Secretary of War to General S. W. Kearny, dated May 10, 1847.

* * * * * * * * * * * * *

It is understood that vessels engaged in the trade with California have usually entered and paid their duties at Monterey, and have then received a permit to visit all the ports on the coast to sell their outward cargoes and collect homeward ones. With reference to this arrangement, vessels which left home in the United St tes before the commercial regulations of April last were issued, will be required to pay duties at each port on only so much of their respective cargoes as may be landed at such port.

* * * * * * * * * * * * *

WAR DEPARTMENT, *Washington, October 13th*, 1847.

SIR: In instructions dated 10th of May last, sent to General Kearny, then in California, it was stated that vessels engaged in the trade with California *which left home in the United States before the commercial regulations of April last issued*, would be required to pay duties at each port on only so much of their respective cargoes as might be landed at such port. It has been determined that this permission should extend to vessels, American or foreign, without regard to the time when they sailed. You will therefore direct those who are employed by the authority of the commanding officer of the land forces in California to conform to the above modification.

I herewith send you an extract of a letter from the Secretary of the Treasury to the United States Collector at Boston, directing the manner of executing the regulation in regard to this subject. I am, with great respect, your obedient servant,

W. L. MARCY, *Secretary of War.*

Col. R. B. MASON, *commanding United States Army in California.*

Extract of a letter from the Secretary of the Treasury to the United States Collector at Boston, dated May 10, 1847.

* * * * * * * * * * * * *

In respect to the coasting trade between the ports in California, it is to be remarked, that the regulations confine the privilege to *American* vessels only. This coastwise trade is to be understood as authorizing *American* vessels only to take in at one or more ports foreign merchandise on which duty under the regulations has been paid, as also articles of the growth or production of California or Mexico, and carry the same, to be landed at any other ports in our possession in said country.

Any vessels, American or foreign, arriving at a port in California, that may not be able to dispose of her entire cargo at said port, may enter and pay duty and charges on any part of the same landed thereat, and may then proceed to one or more ports in said country in the actual possession of the United States forces, and land the residue of her cargo on due entry and payment of duties thereon. In all such cases, the military officers in command at the ports where portions of the cargo may be landed and the duties paid, should certify on the manifest the quantity, character, and description of goods landed at their respective ports, and the amount of duties collected thereupon.

All export duties being abolished under the regulations, it follows that any vessel making up a cargo for exportation from California to the United States ports, or the ports of any foreign country in amity with the same, may proceed from one or more ports within said country to collect and take in her cargo free of duty or charges.

* * * * * * * * * * * * *

[MEXICAN TARIFF—CIRCULAR NO. 2—ADDENDA.]

Instructions to Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *April 7th*, 1847.

Your attention is called to the instructions issued by and under the authority of the President of the United States, opening the ports or places in Mexico which now are, or hereafter may be, in our possession by conquest, to the commerce of all neutral nations as well as our own, under certain regulations and restrictions—a copy of which document is herewith subjoined.

It is to be hoped that our own commerce will realize a large share of the benefits of this important measure, and you are urged, therefore, to point out to shipmasters and shippers the penalties which will be incurred at such Mexican ports, if their manifests and invoices are not authenticated and verified in the manner prescribed by those regulations.

Whenever foreign goods are exported to any of the said ports in Mexico entitled to drawback, or under the provisions of the Warehousing act, the invoice should be attached to a copy of the export entry. When so exported, you will, before cancelling the export bond, require the same proof of landing at the port or place of destination in Mexico as is by law required in other cases of exportation.

Goods, wares, and merchandise imported into the United States from the ports or places in Mexico before referred to, are chargeable with duty under the provisions of the act of 30th July, 1846.

R. J. WALKER, *Secretary of the Treasury.*

[MEXICAN TARIFF—CIRCULAR NO. 3—ADDENDA.]

TREASURY DEPARTMENT, *June 10th*, 1847.

SIR: In compliance with your directions, I have examined the questions presented by the Secretary of War, in regard to the military contributions proposed to be levied in Mexico, under the tariff and regulations sanctioned by you on the 31st of March last, and respectfully recommend the following modifications, viz:

1st. On all manufactures of cotton, or of cotton mixed with any other material except wool, worsted, and silk in the piece, or in any other form, a duty as a military contribution of thirty per cent. ad valorem.

2nd. When goods on which the duties are levied by weight, are imported into said ports in the package, the duties shall be collected on the nett weight only; and in all cases an allowance shall be made for all deficiencies, leakage, breakage, or damage, proved to have actually occurred during the voyage of importation, and made known before the goods are warehoused.

3d. The period named in the eighth of said regulations, during which the goods may remain in warehouse, before the payment of duties, is extended from thirty to ninety days, and within said period of ninety days any portion of the said goods on which the duties, as a military contribution, have been paid, may be taken, after such payment, from the warehouse, and entered free of any further duty at any other port or ports of Mexico in our military possession; the facts of the case, with a particular description of said goods, and the statement that the duties thereon have been paid, being certified by the proper officer of the port or ports of reshipment.

4th. It is intended to provide by the treaty of peace that all goods imported during the war into any of the Mexican ports in our military possession, shall be exempt from any new import duty or confiscation by Mexico, in the same manner as if said goods had been imported and paid the import duties prescribed by the Government of Mexico. Most respectfully, your obedient servant,

R. J. WALKER, *Secretary of the Treasury.*

TO THE PRESIDENT.

June 11th, 1847.

The modifications as above recommended by the Secretary of the Treasury, are approved by me, and the Secretary of War and the Secretary of the Navy will give the proper orders to carry them into effect.

JAMES K. POLK.

[MEXICAN TARIFF—CIRCULAR NO. 4—ADDENDA.]

TREASURY DEPARTMENT, *November 5th*, 1847.

SIR: The military contributions, in the form of duties upon imports into Mexican ports, have been levied by the Departments of War and of the Navy, during the last six months, under your order of the 31st of March last, and in view of the experience of the practical operation of the system, I respectfully recommend the following modifications in some of its details, which will largely augment the revenue:

That the duty on silk, flax, hemp, or grass, cotton, wool, worsted, or any manufactures of the same, or of either, or mixtures thereof, coffee, teas, sugar, molasses, tobacco, and all manufactures thereof, including cigars and cigarritoes, glass, china, and stone ware, iron and steel, and all manufactures of either not prohibited, be thirty per cent. *ad valorem;* on copper and all manufactures thereof, tallow, tallow candles, soap, fish, beef, pork, hams, bacon, tongues, butter, lard, cheese, rice, Indian corn and meal, potatoes, wheat, rye, oats, and all other grain, rye meal and oat meal, flour, whale and sperm oil, clocks, boots and shoes, pumps, bootees, and slippers, bonnets, hats, caps, beer, ale, porter, cider, timber, boards, planks, scantling, shingles, lathes, pitch, tar, rosin, turpentine, spirits of turpentine, vinegar, apples, ship bread, hides, leather, and manufactures thereof, and paper of all kinds, twenty per cent. *ad valorem;* and these reduced rates shall also apply to all goods on which the duties are not paid, remaining not exceeding ninety days in deposite in the Mexican ports, introduced under previous regulations enforcing military contributions.

Yours, most respectfully,

R. J. WALKER, *Secretary of the Treasury.*

TO THE PRESIDENT.

November 6th, 1847.

The modifications, as above recommended by the Secretary of the Treasury, are approved by me, and the Secretary of War and the Secretary of the Navy will give the proper orders to carry them into effect.

JAMES K. POLK.

WAR DEPARTMENT, *Washington*, *November 8th*, 1847.

SIR: I herewith send you a copy of an order of the President, modifying the existing rates of contribution on imports into Mexican ports in our military possession. The modifications will be at once adopted and carried into effect at each port on the receipt of a copy of said order.

With great respect, your obedient servant,

W. L. MARCY, *Secretary of War.*

Major General SCOTT, *Commanding the Army of the United States in Mexico.*

NAVY DEPARTMENT, *Washington*, *November 8th*, 1847.

SIR: I herewith send you a copy of an order of the President, modifying the existing rates of contribution on imports into Mexican ports in our military possession. The modifications will be at once adopted and carried into effect at each port on the receipt of a copy of said order.

Very respectfully, your obedient servant,

J. Y. MASON, *Secretary of the Navy.*

Commodore M. C. PERRY, *Commanding U. S. Naval Forces, Gulf of Mexico.*

[MEXICAN TARIFF—CIRCULAR NO. 5—ADDENDA.]

To Collectors and other Officers of the Customs.

TREASURY DEPARTMENT, *November 15th*, 1847.

From the small value of domestic produce, &c., reported in the returns of the Collectors of the Customs to the Treasury, as *exported to Mexico*, it is presumed that the value of such produce and manufacture, as may have been exported from the United States, on account of the Goverment, as supplies for the Army and Navy, has not been considered by them as forming an item of export, it is desirable that this omission be supplied, as it properly forms a part of the industry of the country, and should find a place in the tables of commerce and navigation; you will, therefore, without delay, forward to this Department the value of such exports as left your district on Government account, and also the amount of specie exported for the same service.

These instructions will apply to the past as well as to the present succeeding fiscal year. When the export to Mexico is in a Government vessel and on Government account, you will so state in your returns.

R. J. WALKER, *Secretary of the Treasury.*

[MEXICAN TARIFF—CIRCULAR NO. 6—ADDENDA.]

TREASURY DEPARTMENT, *November 16th*, 1845.

SIR: With a view to augment the military contributions now collected by the Departments of War and of the Navy, under your order of the 31st of March last, I recommend that the export duty exacted before the war by the government of Mexico be now collected at the port of exportation by the same officers of the army or navy of the United States in the Mexican ports in our possession who are authorized to collect the import duties, abolishing, however, the prohibition of export established in certain cases by the Mexican government, as also all interior transit duties dispensing also with the necessity of any certificate of having paid any duty to the Mexican government.

The export duty would then be as follows: on

Gold, coined or wrought, three per cent.; Silver, coined, six per cent.; Silver, wrought, with or without sacrifice of having paid any duty to the Mexican government, seven per cent.; Silver, refined or pure, wrought in ingots, with or without certificate of having paid the Mexican government duty, seven per cent.; Gold, unwrought, or in a state of ore or dust, three per cent.; Silver, unwrought, or in a state of ore, seven per cent.

Where gold or silver, in any form, is taken from any interior Mexican city in our military possession, the export duty must be paid there to the officer of the United States commanding, and his certificate of such pre-payment must be produced at the Mexican port of exportation, otherwise a double duty will be collected upon the arrival of such gold or silver at the Mexican port of exportation. Whenever it is practicable, all internal taxes of every description, whether upon persons or property, exacted by the government of Mexico, or by any department, town, or city thereof, should be collected by our military officers in possession, and appropriated as a military contribution towards defraying the expenses of the war, excluding, however, all duties on the transit of goods from one depart-

ment to another, which duties being prejudicial to revenue, and restrictive of the exchange of imports for exports, were abolished by your order of the 31st of March last.

Yours, most respectfully,

R. J. WALKER, *Secretary of the Treasury.*

TO THE PRESIDENT.

November 16*th*, 1847.

The modifications and military contributions, as above recommended by the Secretary of the Treasury, are approved by me, and the Secretary of War and the Secretary of the Navy will give the proper orders to carry them into effect.

JAMES K. POLK.

WAR DEPARTMENT, *Washington, Nov.* 17*th*, 1847.

SIR: I herewith transmit to you an order, made by the President, dated the 16th instant, requiring the collection of an export duty on gold and silver, and whenever it is practicable all internal taxes of every description, whether upon persons or property, exacted by the government of Mexico, or by any department, town, or city thereof, to be collected by our military officers in possession, except transit duty referred to in said order.

You will take proper measures and give the necessary directions to carry this order into effect to the utmost practicable extent.

Very respectfully, your obedient servant,

W. L. MARCY, *Secretary of War.*

MAJOR GENERAL W. SCOTT.

NAVY DEPARTMENT, *Washington, Nov.* 17*th*, 1847.

SIR: I herewith transmit to you an order made by the President, dated the 16th instant, requiring the collection of an export duty on gold and silver, and whenever it is practicable all internal taxes of every description, whether upon persons or property, exacted by the government of Mexico, or by any department, town, or city thereof, to be collected by our military officers in possession, except transit duty referred to in said order.

You will take proper measures and give the necessary directions to carry this order into effect to the utmost practicable extent.

I am, respectfully, your obedient servant,

J. Y. MASON, *Secretary of the Navy.*

Commodore M. C. PERRY, *Commanding U. S. Squadron, Gulf of Mexico.*

[*Note referred to at page* 404, *connected with the circular calling for copies of judicial decisions.*]

OF THE JUDICIAL POWER.

The circular of the Secretary of the Treasury, dated the 30th of December, 1847, No. 74, page 404, calling for copies of judicial decisions in the courts of the United States in all suits at law involving revenue questions, with the views of the Collectors and District Attorneys relating thereto, considered in all its bearing on the executive administration of the Revenue Laws, properly demands something like a review of the *judicial power* of the courts of the United States, that an accurate estimate may be made of the original extent of that power under the Constitution, its restriction by a subsequent amendment of that instrument, its partial extensions by legislation to particular classes of citizens and sections of country, and its occasional conflictions with the province of the fiscal department in certain cases peculiarly appertaining to that department, in order the more clearly to show that in these conflictions of the Judiciary with the fiscal department justice is defeated, or rather prevented in a complicated manner, and frauds on the Government and the community encouraged; and that the partial extension of the judicial power to the relief of particular classes of claimants calls for a uniform extension of it *by the institution of a judicial commission*, for the adjudication of all claims against the Government.

One of the fundamental objects of rational and free government has ever been to insure that *justice* be done to all its citizens, through the intervention of proper tribunals to arbitrate or adjudge and determine the various matters that may arise in controversy between contending parties. But, strange to say, the very institution of *government* has generally created a *party* (the government itself) to which an exemption from accountability forthwith attached, as an inherent attribute of sovereignty, under the early notions of kingly prerogative. This prerogative has been considered, in all time, however erroneously, as essential to the character of sovereignty; and, as regards the dignity of royal power, has assumed for itself that *infallibility* which has resulted in the declaration that "THE KING CAN DO NO WRONG." According to Judge Blackstone, "the law ascribes to the King the attribute of sovereignty or pre-eminence," &c. "Hence it is, says he, that no *suit or action* can be brought against the King, even in civil matters, because no court can have jurisdiction over him. For all jurisdiction implies superiority of power. Authority to try would be vain and idle without an authority to redress; and the sentence of a court would be contemptible, unless that court had power to command the execution of it. Hence it is, likewise, that by law the *person* of the King is sacred, even though the measures pursued in his reign be completely tyrannical and arbitrary; for no jurisdiction upon earth has power to try him in a criminal way, much less to condemn him to punishment," &c. "Are, then, the subjects of England, it may be asked," says the learned commentator, "totally destitute of remedy in case the Crown should invade their rights, either by private injuries or public oppression? To this we may answer," says he, "that the law has provided a remedy in both cases. And, first, as to private injuries: if any person has, in point of property, a just demand upon the King, he must *petition* him in a court of chancery, where his chancellor will administer right as a matter of *grace*, though not upon *compulsion*. And this is entirely consonant to what is laid down by the writers on *natural law*." "A subject," says Puffendorf, "so long as he continues a subject, hath no way to *oblige* his prince to give him his due when he refuses it, though no wise prince will ever refuse to stand by a lawful contract. And if the prince gives the subject leave to enter an action against him upon such contract, in his own courts, the action itself proceeds rather upon natural equity than upon the municipal laws." "For the end of such action is not to *compel* the prince to observe the contract, but to *persuade* him," &c. "Next, as to cases of ordinary public oppression, where the vitals of the Constitution are not attacked, the law hath also assigned a remedy. For, as a King cannot misuse his power without the advice of evil counsellors, and the assistance of wicked ministers, these men may be examined and punished. The Constitution has, therefore, provided, by means of indictments, that no man shall dare to assist the Crown in contradiction to the laws of the land. But it is at the same time a maxim in those laws, that the King himself can do no wrong."

Upon the severment of these States from the Colonial Government of England, a strong effort was made to cast off all the principles of royal prerogative, in their various modes of exempting the sovereign from responsibility; but that portion which served as the *panoply* of "REPUDIATION" (not then so called,) of DEBTS and CONTRACTS, and as the virtual *incentive* thereto, continued to adhere to most of the State sovereignties, and to that of the Confederation, after the essence of sovereignty had been transferred from the individual sovereign to the sovereign multitude—the people of the several States, and of the whole Union. In his "notes" upon the foregoing passages of Blackstone, the Virginia annotator, Professor Tucker, remarks, that "in the United States of America all notions of *personal* pre-eminence are consigned to oblivion, and it is hoped will forever remain buried under the immovable mass of equal rights." In another note he illustrates thus: "The Constitution of the United States not only supposes a President may be fallible, but also criminal. It prescribes the mode in which he shall be tried, upon an impeachment," &c. But the learned Virginian, in his isolated notes, did not seem to bear in mind that the

sovereignty in the United States, having shifted away from the individual prince to the great mass of the community, still maintains, with its pre-eminence, also its *irresponsibility* to judicial tribunals—though in a qualified degree—fluctuating and unstable, subject, however, to be abolished by the progress of justice and civilization. In this qualified degree the Constitution of Virginia, as Judge Tucker states, indeed, in another isolated note, authorizes any person who is entitled to a demand against the Commonwealth, in law or equity, to *petition* her courts for redress, which courts shall proceed to do right thereon. But, to the best of my information, few other States have followed this illustrious example; or "*repudiation*" could never have taken such extensive root as it has done of latter days. Also, the articles of our Confederation having proved wanting in many of the fundamental provisions requisite for a national government, and, among others, in that of a national tribunal for the administration of justice, the Constitution afterwards provided in a very ample manner for this, in the article having relation to the establishment of courts, and defining the judicial power, even extending its jurisdiction to original suits against the United States, according to the intimation of Chief Justice Jay, in the controversy of Chisholm, Ex'r, *vs.* Georgia.

In order to attain a proper understanding of the fluctuations above alluded to, and the present retrograding state of that all important consideration, *the providing for the due and uniform administration of justice in its widest extent*, I shall here quote largely from the 2 Dallas' Reports in the above mentioned case of Chisholm, Ex'r, *vs.* Georgia, and 3 Dallas in the case of Hollingsworth et al. *vs.* Virginia. On the latter of which occasions the antecedent controversies with the State of Georgia having produced an amendment in the Constitution rescinding the judicial power over suits against a State, by citizens of another State, or citizens or subjects of any foreign-State, the said amendment was judicially promulgated in the Supreme Court, and was, in fact, or at least virtually, the incipience of that odious "repudiation" which has been so generally diffused among the American Commonwealths; the said amendment having at a single blow swept from the docket all suits against States. I shall also make large quotations from other important documents, and acts of Congress, to show how inconsistent these fluctuations in *remedial justice* have been, in their partial efforts to obviate that great defect in our system which still recognises, to a considerable extent, the old attribute of "sovereignty," exonerates it from all demands by suit, but yet, by special acts, authorizes suits against the United States, *direct* in some partial cases, and *indirect* in others equally partial; in the former of which cases, a large portion of the community having like claims suffer neglect for want of *equal* and *uniform* legislation; while in the latter justice is perverted by ministering to the cupidity of a few imposters, (chiefly foreigners, whose vocation is to evade the law,) by refunding duties to them after they have sold their merchandise as *duty-paying goods*, thereby levying a tax on the consumers, the amount of which the Government afterwards refunds under judicial decisions, declaring that the goods in question were *free goods*, contrary to the decisions and instructions of the Treasury Department directed to the officers of the customs for their government.

The attentive and discriminating reader will gather from these extracts all that might otherwise be further said here, in pointing out the application of the foregoing remarks.

"*Chisholm, executor, versus Georgia.*"

"[February Term, 1793.—Dallas' Reports, p. 419.]"

"This action was instituted in August term, 1792. On the 11th of July, 1792, the marshal for the district of Georgia made the following return: 'Executed as within commanded, that is to say, served a copy thereof on his excelleucy *Edward Telfair*, esq., Governor of the State of Georgia, and one other copy on *Thomas P. Carnes*, esq., the Attorney General of said State.

(Signed,) 'ROBERT FORSYTH, *Marshal.*'

"Upon which *Mr. Randolph*, the Attorney General of the United States, as counsel for the plaintiff, made the following motion on the 11th August, 1792: 'That unless the State of Georgia shall, after reasonable previous notice of this motion, cause an appearance to be entered, in behalf of said State, on the *fourth* day of the next term, or shall then show cause to the contrary, judgment shall be entered against the said State, and a writ of inquiry of damages shall be awarded.' But, to avoid every appearance of precipitancy, and to give the State time to deliberate on the measures she ought to adopt, on motion of *Mr. Randolph*, it was ordered by the court, that the consideration of the motion should be postponed to the present term. And now *Ingersoll* and *Dallas* presented to the court a written remonstrance and protestation, on behalf of the State, against the exercise of jurisdiction in the case; but, in consequence of positive instructions, they declined taking any part in arguing the question. The Attorney General therefore proceeded as follows:

"*Randolph*, for the plaintiff: 'I did not want the remonstrance of Georgia, to satisfy me that the motion which I have made is unpopular. Before that remonstrance was made, I had learned from the acts of another State, (Virginia,) whose will must be always dear to me, that she, too, condemns it. On ordinary occasions, these dignified opinions might influence me greatly; but on this, which brings into question a constitutional right, supported by my own conviction, to surrender it would be in me official perfidy."

"'It has been expressed, as the pleasure of the court, that the motion should be discussed,'" &c., &c. * * *

Mr. Randolph having expressed his views accordingly, and at length, in favor of the motion, the judges proceeded separately to deliver their opinions, supported by arguments, on the motion involving the question of jurisdiction; from the most striking and pertinent of which I extract the following:

"*Iredell, justice:* This great cause comes before the court on a motion made by the Attorney General, that an order be made by this court to the following effect: '*That unless the State of Georgia shall, after a reasonable notice of this motion, cause an appearance to be entered on behalf of the said State on the fourth day of next term, or show cause to the contrary, judgment shall be entered for the plaintiff, and a writ of inquiry of damages shall be awarded.*' Before such an order be made it is proper that this court should be satisfied it hath cognizance of the suit; for, to be sure, we ought not to enter a conditional judgment, (which this would be,) in a case where we are not fully pursuaded we have authority to do so. This is the first instance which, in the important question involved in this cause, has come regularly before the court. In the Maryland case it did not, because the Attorney General of that State voluntarily appeared. We could not, therefore, without the greatest impropriety, have taken up the question suddenly. That case has since been compounded; but had it proceeded to trial, and a verdict been given for the plaintiff, it would have been our duty, previous to our giving judgment, to have well considered whether we were warranted in giving it." [Here the Judge quoted Blackstone and Puffendorf *against* the suability of a sovereign power.] "Thus it appears that in England, even in case of a private debt contracted by the King in his own person, there is no remedy but by *petition*, which must receive his express *sanction*, otherwise there can be no proceeding upon it. If the debt contracted be avowedly for the public uses of government, it is, at least, doubtful whether that remedy will lie; and if it will, it remains afterwards in the power of Parliament to provide for it or not, among the current supplies of the year." After proceeding at some length with his argument, the Judge concluded thus: "I have now, I think, established the following particulars: 1st. That the Constitution, so far as it respects the judicial authority, can only be carried into effect by acts of the legislature appointing courts, and prescribing their modes of proceeding. 2d. That Congress has provided no new law in regard to this case, but expressly referred us to the old. 3d. That there are no principles of the old law, to which we must have recourse, that in any manner authorizes the present suit, either by precedent or by analogy. The consequence of which, in my opinion, clearly is, that the suit in question cannot be maintained, nor, of course, the motion made upon it be complied with." * * * "If, upon a fair construction of the Constitution of the United States, the power contended for really exists, it undoubtedly may be examined, though it be a power of the first impression."

Blair, justice, concurred with Judge Iredell, for similar reasons.

Cushing, justice, taking contrary views, said: "The grand and principal question in this case is, whether a State can be sued by an individual citizen of another State?

"The point turns not upon the law or practice of *England*, although perhaps it may be in some measure elucidated thereby, nor upon the laws of any other country whatever, but upon the Constitution established by the people of the *United States;* and particularly upon the extent of powers given to the federal Judiciary in the 2d section of the 3d article of the Constitution. It is there declared that the judicial power shall extend to all cases in law and equity arising under the Constitution, under the laws of the United States, or under treaties made, or which shall be made, under their authority; to all cases affecting Ambassadors, or other public Ministers, and Consuls; to all cases of ad-

miralty and maritime jurisdiction; to controversies to which the United States shall be a party; to controversies between two or more States; between a State and citizen of another State; between citizens of different States; between citizens of the same State claiming lands under grants of different States; and between a State and citizens thereof, and foreign States, citizens or subjects. The judicial power, then, is expressly extended to controversies between a State and citizens of another State. When a citizen makes a demand against a State of which he is not a citizen, it is as really a controversy between a State and a citizen of another State as if such State made a demand against such citizen. The case, then, seems clearly to fall within the *letter* of the Constitution. * * * Again, what are we to do with the last clause of the section on the judicial power, viz.: 'Controversies between a State, or the citizens thereof, and foreign States or citizens?' Here, again, States must be *suable* or liable to be made defendants by this clause, which has a similar mode of language with the two other clauses I have remarked upon. For, if the judicial power extends to a controversy between one of the United States and a foreign State, as the clause expresses it, one of them must be defendant. And what, then, becomes of the *sovereignty* of States, as far as *suing* affects it?" &c., &c.

Other associate justices having expressed their views in accordance with those of Judge Cushing, the chief justice concluded with the delivery of his yet more elaborate, and, in some respects, more pertinent views, from which I extract the following:

"*Jay, chief justice:* The question we are now to decide has been accurately stated, viz.: 'Is a State *suable* by individual citizens of another State?'

"It is said that Georgia refuses to appear and answer to the plaintiff in this action because she is a *sovereign State*, and therefore not liable to such actions. In order to ascertain the merits of this objection, let us inquire—1st. In what sense *Georgia* is a *sovereign* State? 2d. Whether suability is incompatible with such sovereignty? 3d. Whether the Constitution, (to which Georgia is a party,) authorizes such an action against her?

"The people in their collective and national capacity established the present Constitution. It is remarkable that, in establishing it, the people exercised their own rights, and their own proper sovereignty; and, conscious of the plenitude of it, they declared with becoming dignity, 'we, the people of the United States, do ordain and establish this Constitution.' Here we see the people acting as sovereign of the whole country; and, in their language of sovereignty, establish a *constitution*, by which it was *their will* that the *State governments* should be bound, and to which the *State constitutions* should be made to conform.

"Every State constitution is a compact made, by and between the citizens of a State, to govern themselves, as to general objects, in a certain manner. By this great compact, however, many prerogatives were transferred to the National Government; such as those of making *war* and *peace*, contracting alliances, coining money, &c., &c. If, then, it be true that the *sovereignty of the nation* is in the people of the nation, and the *residuary sovereignty of each State* is in the people of each State, it may be useful to compare these sovereignties with those in Europe." * * * After making the proposed comparison, which may be seen in the report, the Chief Justice proceeded with the other two inquiries, and in an equally lucid manner showed, that "suability is compatible with State sovereignty, and that Georgia [or any other State] has, by being a party to the national compact, consented to be *suable* by individual citizens of another State." In the course of these inquiries the learned Chief Justice remarked, that "prior to the date of the Constitution, the people had not any national tribunal to which they could resort for justice; the distribution of justice was then confined to State judicatories, in whose institution and organization other States had no participation, and over which they had not the least control." * * * "Prior to that period, the United States had, by taking place among the nations of the earth, become amenable to the laws of nations; and it was their interest, as well as their duty, to provide that those laws should be respected and obeyed." * * * "While all the States were bound to protect *each*, and the *citizens* of each, it was highly proper and reasonable that they should be in a capacity not only to cause JUSTICE to be done *to* each, and the citizens of each; but also cause JUSTICE to be done *by* each, and the citizens of each; and that, not by *violence* and *force;* but in a stable, sedate, and regular course of judicial procedure.

"These were among the evils against which it was proper for the nation, that is, the people of all the *United States*, to provide, by a national judiciary, to be instituted by the whole nation, and to be responsible to the whole nation." Then, turning to the Constitution, he proceeds: "The people therein declare, that their design in establishing it comprehended *six* objects: 1st. To form a more perfect Union. 2d. To establish justice. 3d. To ensure domestic *tranquillity*. 4th. To provide for the common *defence*. 5th. To promote the *general welfare*. 6th. To secure the blessings of *liberty* to themselves and their posterity. It would be pleasing and useful to consider and trace the relations which each of these objects bears to the others; and to show that they collectively comprise every thing requisite, with the blessings of Divine Providence, to render a people prosperous and happy. On the present occasion such disquisitions would be unreasonable, because foreign to the subject immediately under consideration."

Confining himself to the second of the said enumerated objects, the learned Chief Justice proceeded, saying:

"It may be asked, what is the precise sense and latitude in which the words '*to establish justice*,' as here used, are to be understood? The answer to this question will result from the provisions made in the Constitution on this head. They are *specified* in the second section of the third article, where it is ordained, that the judicial power of the United States shall extend to *ten* descriptions of cases, viz: 1st. To all cases arising under this Constitution; *because the bearing, construction, and operation of a compact ought always to be authorized by all the parties, and* NOT *by authority derived only from one of them.* 2d. To all cases arising under the laws of the United States; *because as such laws, constitutionally made, are obligatory on each State, the measure of* OBLIGATION *and* OBEDIENCE *ought not to be decided and fixed by the party to whom these are due, but by a tribunal deriving authority from both of the parties.* 3d. To all cases arising under treaties made by their authority; *because as treaties are compacts made by, and obligatory on, the whole nation, their operation ought not to be affected or regulated by local laws, or courts of a part of the nation.* 4th. To all cases affecting Ambassadors, other public Ministers, and Consuls; *because, as they are officers of foreign nations, whom this nation are bound to protect and treat according to the law of nations, cases affecting them ought only to be cognizable by national authority.* 5th. To all cases of admiralty and maritime jurisdiction; *because, as the seas are the joint property of nations, whose rights and privileges relative thereto are regulated by the law of nations and treaties, such cases necessarily belong to national jurisdiction.* 6th. To controversies to which the United States shall be a party; *because in the cases in which the whole people are interested, it would not be equal or wise to let any one State divide and measure out the justice due to others.* 7th. To controversies between two or more States; *because domestic tranquillity requires that the contentions of States should be peaceably terminated by a common judicatory; and because in a free country justice ought not to depend on the will of either of the litigants.* 8th. To controversies between a State and citizens of another State; *because in case a State (that is, all the citizens of it) has demands against some citizens of another State, it is better that she should prosecute her demands in a national court, than in a court of the State to which those citizens belong; the danger of irritation and criminations arising from apprehensions and suspicions of partiality being thereby obviated; because in cases where some citizens of one State have demands against all the citizens of another State, the cause of liberty and the rights of men forbid, that the* LATTER *should be the sole judges of the justice due to the* FORMER; *and because true republican governments require that free and equal citizens shall have free, fair, and equal justice.* 9th. To controversies between citizens of the same State, claiming lands under grants of different States; *because, as the rights of the two States to grant the land are drawn into question, neither of the two States ought to decide the controversy.* 10th. To controversies between a State or the citizens thereof and foreign States, citizens, or subjects; *because, as every nation is responsible for the conduct of its citizens towards other nations, all questions touching the justice due to foreign nations, or people, ought to be ascertained by, and depend on, national authority.*"

To this summary and rationale of the judicial power of the United States, the Chief Justice added this emphatic remark: "Even this cursory view of the judicial powers of the United States leaves the mind strongly impressed with the importance of them to the preservation of tranquillity, the equal sovereignty, and the equal rights of the people."

In the course of his luminous disquisitions under this head—"*to establish justice*," Chief Justice Jay made the following very comprehensive and pertinent reflection, which at once cast a pitiable and melancholy glance at the tardy, I might rather say the retrograde, progress of our social condition; and points at the desideratum of improvement never to be lost sight of until it shall be accomplished; he says:

"I wish the state of society was so far improved, and the science of government advanced to such a degree of perfection, as that the WHOLE NATION could, in the peaceable course of law, be *compelled* to do justice, and be *sued* by individual citizens. Whether this is, or is NOT, *now the case*, ought not to be thus collaterally and incidentally decided: I LEAVE IT A QUESTION."

It is impossible, however, to mistake his opinion that "*this* IS NOW *the case*," which opinion he would have been prepared to enforce with his wonted clearness of deduction, had the question regularly come up before the Supreme Court during his time; and would probably have

resulted in obviating those *petty* prevarications, by which the contrary assumption—that the United States cannot be sued—have lead to evasions of this *assumed negation of sovereignty*, by suing the United States indirectly through her officers and agents, under the shallow pretence of their individual, and not official capacity, though the United States covertly takes part in such suits, under the shadow of a pretext, as "*a party interested!*"—being, in fact, the party solely interested, as all the consequences, which enure to her cost or benefit, ultimately establish beyond all "*equivocation.*" Also, the remark of Judge Cushing establishes the same principle, when he says: "If a citizen makes a demand against a State of which he is not a citizen, it is as really a controversy between a State and a citizen of another State, as if such State made a demand against such citizen." Consequently, and upon the same principle, when a citizen makes a demand against an officer or agent of the United States, in which the United States assumes, through such agent and her district attorney, to be the party interested, it is as really a controversy between the United States and such citizen, as if such citizen had brought his suit *originally* and *directly* against the United States. Hence, the course adopted and recognised by the legal authorities, in order that justice may be done in some manner, though lamely, can be characterized as nothing more nor less than an official prevarication—a flimsy veil to that skeleton of the ancient prerogative of the sovereign, which is unworthy of the dignity of the United States. This will be more fully made to appear in its proper place in the sequel of this note.

In conclusion, the Chief Justice said:

"For the reasons before given, I am decidedly of opinion that a State is *suable* by citizens of another State."

To this, however, he recognised as exceptions such cases as originated before the formation of the Constitution. Whereupon the following order was made by the court, (all the members concurring except Iredell and Blair,) viz:

"It is ordered that the plaintiff in this cause do file his *declaration* on or before the first day of March next.

"Ordered, that certified copies of the said *declaration* be served on the Governor and Attorney General of the State of Georgia, on or before the first day of June next.

"Ordered, that unless the said State of Georgia shall either in due form appear, or show cause to the contrary in this court, by the first day of next term, judgment by default shall be entered against the said State."

According to a note on the report in the above case, "judgment was rendered for the plaintiff, (February Term, 1794,) and writ of inquiry of damage awarded. The writ, however, was not sued out and executed; so that this cause, and all the other suits against States, were swept at once from the docket of the court, by [rather, in consequence of] the amendment of the Federal Constitution, agreeably to the unanimous determination of the judges in Hollingsworth et al. *versus* Virginia, February Term, 1798."

To afford a duly marked impression of the final disposition of this *defunct* branch of the JUDICIAL POWER, I make an extract from the report of the case just alluded to, as follows:

"*Hollingsworth et al. versus Virginia.*"

["February Term, 1798.—3 Dallas' Reports, p. 378."]

The decision of the court in the case of Chisholm, Ex'r, *vs.* Virginia, [having given a false alarm about invalidating the erroneous doctrines of State sovereignty and State rights, neither being incompatible with the Constitution to which they were parties,] produced a proposition in Congress for amending the Constitution of the United States according to the following terms:

"*The judicial power of the United States shall not be construed to extend to any suit in law or equity, commenced or prosecuted against one of the United States by citizens of another State, or by citizens or subjects of any foreign State.*"

"The proposition being now adopted by the constitutional number of States, *Lee*, Attorney General, submitted this question to the court: Whether the amendment did or did not *supersede* all suits depending, as well as prevent the institution of new suits, against any one of the United States, by citizens of another State?

"This question was argued by Tilghman and Rawle in the negative, and Lee, the Attorney General, in the affirmative.

"THE COURT, on the day succeeding the argument, delivered a unanimous opinion, that the amendment being constitutionally adopted, there could not be exercised any jurisdiction in any case, past or future, in which a State was sued by the citizens of another State, or by citizens or subjects of any foreign State."

Thus was expunged from the Constitution, by a verbal solecism, not to say palpable absurdity in the 11th amendment, one of the most important features which it possessed, by which the Republican fathers of that instrument had made the General and State Governments answerable before tribunals of justice *equally with individuals;* said amendment declaring that certain words thereof shall not be *construed* to mean that which is in fact their sole, true, and literal meaning, admitting of no *construction* whatever, simply requiring to be executed in their palpably literal sense; but which amendment, nevertheless, would imply a censure on the Judiciary, as having made a *construction* contrary to the unequivocal words of its delegated powers. This original extension of the judicial power to controversies between States and citizens of another State, and between a State and citizens or subjects of a foreign State, was a noble and magnificent effort of the fathers of the Constitution to abolish that *prerogative* of SOVEREIGNTY which elevates itself above the behests of justice, whether it be centred in the breast of a monarch, or in the aggregate will of a sovereign people; and the Judiciary is that portion of the representation of the sovereign will of the whole people of the United States, whose peculiar province it is to give efficacy to their views of equal justice in all controversies that are appropriate to a national tribunal, and without the sphere of State judicatures. It was this *ill-advised blow* at the "judicial power" that had been magnanimously conceded to the appropriate representative therein of all the States, which was the virtual incentive to "*repudiation.*" It was this exemption from accountability that prompted many States of the Union to dishonor their contracts, and bring odium on the American name abroad. Except for this retrogradation in the march of the principles of justice, ere this the United States would in like manner have been constitutionally held accountable for justice at the *direct* suit of individuals or States, without resorting, in some cases, to partial laws authorizing certain individuals, in exclusion of others, to sue the United States; and in other cases recognising suits against her by *indirection*, through the sides or over the shoulders of her agents, under the pretence of such agent being sued in their individual capacity; which pretence is declared and recognised to be untrue by every step taken by the authorities of the Government in such cases, from their incipience to their termination.

In the first place, then, of the former, or suits direct against the United States, I will now proceed to notice two acts or provisions of law which strike me as impolitic, if not unconstitutional, because of their *partial* character, and that in a two-fold sense: They are partial, not only because they authorize a particular description of claimants, to the exclusion of all others, to sue the United States, but because they apply also to a portion only of this description of claimants, who are located in certain sections of the country, to the exclusion of the same description of claimants located in other sections of the Union. And this *partial* legislation is obnoxious to another insuperable objection, viz: that it turns on the monarchical doctrine "that the sovereign may permit a subject, by his special favor, to *petition* his high chancellor for justice; not to coerce him, however, but to persuade him!" The said provisions of law authorize certain private land claimants to prosecute their claims, in certain district courts of the United States, as well against the United States as against individuals, with the right of *appeal* to the Supreme Court of the United States, are expressed in the act 26th May, 1824, and the supplement thereto; act of the 23d May, 1828, as follows:

"*An act enabling the claimants to lands within the limits of the State of Missouri and Territory of Arkansas, to institute proceeding to try the validity of their claims.*

"[SEC. 1.] *Be it enacted, &c.*, That it shall and may be lawful for any person or persons, or their legal representatives, claiming lands, tenements, or hereditaments, in that part of the late province of Louisiana which is now included in the State of Missouri, by virtue of any French or Spanish grant, commission, warrant, or order of survey, legally made, granted, or issued, &c., &c., and which might have been perfected into a complete title, under and in conformity to the laws, usages, and customs of the government under which the same originated, had not the sovereignty of the country been transferred to the United States; in each and every such case, it shall and may be lawful for such person or persons, or their legal representatives, to present a petition to the district court of the State of Missouri, setting forth, fully, plainly, and substantially, the nature of his, her, or their claim, &c., &c.; praying, in said petition, that the validity of such title or claim may be

inquired into and decided by the said court; and the said court is hereby authorized and required to hold and exercise jurisdiction of every petition presented in conformity with the provisions of this act, and to hear and determine the same, &c., &c. And copy of such petition, with a citation to any adverse possessor or claimant, shall be served on such possessor or claimant in the ordinary legal manner, &c., &c.; and *in like manner on the District Attorney of the United States, where the Government is interested in the defence;* and it shall be the duty of the United States Attorney for the district in which the suit shall be instituted, in all cases where *the United States are interested* on account of the public domain, to take notice of each petition filed under the provisions of this act in the said district, and to make *defence*, &c., in behalf of the public interest."—*Approved May* 26, 1824.

"*An act supplementary to the several acts providing for the settlement and confirmation of private land claims in Florida.*

"SEC. 6. *And be it further enacted*, That all CLAIMS to lands within the Territory of Florida, embraced by the treaty between Spain and the United States, of the 22d of February, 1819, which shall not be decided and finally settled under the foregoing provisions of this act, containing a greater quantity of land than the commissioners were authorized to decide, &c., shall be received and adjudicated by the judge of the superior court of the district within which the land lies, upon the PETITION of the claimant, according to the forms, rules, regulations, conditions, restrictions, and limitations prescribed by the district judge, and claimants in the State of Missouri, by act of Congress approved May 26, 1824, entitled, &c., [as above quoted.]

"SEC. 7. *And, &c.* That it shall be lawful for the claimants to lands as aforesaid to take an *appeal*, as directed in the act aforesaid, from the decision of the judge of the district to the Supreme Court of the United States," &c., &c.—*Approved May* 23, 1828.

To give due force to the partial bearing of these provisions, made in behalf of certain private land claimants, it must be here observed that, anterior to their date, those claims were adjusted at the Treasury Department just as the adjudication of similar claims arising in other sections of the public domain are still done. Here, then, opens a wide field of inquiry for the legislator, whether the thousands of other claims which are continually arising against the Government in every department of it, and which are prosecuted most vexatiously by agents without number, scarcely one in ten of whom is competent to such a task, before the accounting officers, the heads of Departments, the President himself, and Congress, might not be more equitably and expeditiously provided for by instituting, with an appropriate right of appeal, a SPECIAL TRIBUNAL, or *judicial commission of claims*, at the seat of Government, acting in part as an auxiliary to the regular courts, and partly as a relief to the anomalous judicial functions of Executive officers of the Department, and of Congress?

The act of the 9th April, 1816, establishing the office of Commissioner of Claims in the Treasury Department, except for its partial character and objects, makes a very near approximation to the fulfilment of the spirit of general equity in the adjudication of claims of all descriptions against the Government. The provisions of that act, were they extended in generalizing terms to all descriptions of claims not coming regularly before the Auditor in the settlement of accounts, and giving the right of appeal to the adjudication of such board of Commissioners, in cases coming before the Auditors but not satisfactorily decided by them, would be a great relief to the Heads of Departments, to the President, to Congress, and to the claimants themselves. The title of said act, and the provisions of the 11th and 14th sections are as follows:

"*An act to authorize the payment for property lost, captured, or destroyed by the enemy, while in the military service of the United States, and for other purposes.*"

Section 11 says—"That, for the more speedy execution of the provisions of this act, the President of the United States, by and with the advice and consent of the Senate, is hereby authorized to appoint a Commissioner, whose duty it shall be to decide upon all cases arising under this act, and who, in the discharge of his duties, shall be subject to such rules and regulations as shall be prescribed," &c. The 14th section says—"That in all adjudications of the said Commissioner upon the claims above mentioned, whether such judgment be in favor of, or adverse to, the claim of the applicant, [or claimant,] the same shall be entered by his clerk in a book to be provided for that purpose; and when such judgment shall be in favor of such claim, it shall entitle the claimant, or his legal representative, upon the production of a copy of such judgment, duly certified by the clerk of said Commissioner, the payment of the amount thereof at the Treasury of the United States."

But instead of liberalizing and extending the principles of this important step in legislative provisions for the speedy administration of justice, in two years after the establishment of this auxiliary judicial branch, it was abolished, and the anomaly introduced of associating the adjudication of these claims with the functions of the Third Auditor's office, but still retaining somewhat the judicial powers that had been conferred on the Commissioner of Claims. This, like many other instances of the backward march of our judicial institutions, which ought to require speedy, uniform, and universal justice, is yet destined to receive such attention from Congress as will atone in some measure for the delay of that most desirable consummation.

In the second place, in regard to suits instituted *indirectly* against the United States, through the agents of the Government—though this seems to have been a practice of very early origin as it regards the agency appertaining to the customs, under the *recognition of the Collection law of 2d March*, 1799, *section* 71, and the *tacit acquiescence of judicial proceedings*—I have discovered no *positive* legal authority for it, earlier than that found in the act of the 26th of February, 1845, herein presently quoted, as explanatory of the 2d section of the Civil and Diplomatic Appropriation act of 1839, also quoted in the sequel. But the practice in the Supreme Court seems not to have worn the livery of tacit acquiescence in these indirect suits against the United States as early as February, 1803, (except those appertaining to the customs, recognised as above stated,) if we may judge from the doctrines then declared in the case of Hodgson against Dexter, viz: "That a public agent of the Government, contracting for the use of the Government, is not *personally liable*, although the contract be under *his seal*. 2dly. That where a public agent acts in the *line of his duty* and *by legal authority*, his contracts [or *other acts* of course] made on account of the Government, are public, and not personal; they enure to the benefit *of*, and are obligations *on*, the Government, not the officer." The following is an abstract of the case reported in 1 Cranch, p. 345:

"*Hodgson* versus *Dexter*."

["February Term, 1803."]

"This was an action of covenant brought by Joseph Hodgson against Samuel Dexter, late Secretary of War, for not keeping in good repair, and for not delivering up in like good repair, at the end of the term, certain premises which had been leased by the plaintiff to the Department, for the purpose of offices for the Department, the buildings having been destroyed by fire during the term."

The Chief Justice, after stating the terms of the lease, and the pleadings, (March 2d,) delivered the unanimous opinion of the Court, of which the following is an abstract:

1. "That a public agent of the Government, contracting for the use of the Government, is not *personally* liable, although the contract be under *his seal*.

2. "That where a public agent acts in the line of his duty and by legal authority, his contracts [or other action] made on account of Government are public, and not personal; they enure to the benefit *of*, and are obligatory *on*, the Government, not the officer.

"A contrary doctrine would be productive of the most injurious consequences to the public as well as to individuals. The Government is incapable of acting otherwise than by its agents; and no prudent man would consent to become a public agent, if he should be made personally responsible for contracts [or other acts] on the public account."

This subject was very fully discussed in the case of Macbeath and Haldimand, cited from First Term reports.

"The court is unanimously and clearly of opinion that this contract was entered into entirely on behalf of Government by a person properly authorized to make it, and that its obligation is on the Government."—"*Judgment affirmed, with costs.*"

Thus the plaintiff is non-suited, though his claim is at the same time affirmed to be just against the Government. But the Government, except by special provision of law, cannot be sued *directly*, (the feasibility of which *fell*, or at least became *questionable*, in consequence of the 11th amendment of the Constitution,) and there is no provision of law by which the Government *assumes* the equity of claims thus indirectly established against it by judicial decisions, except in revenue cases; yet I have classed the above among suits indirectly against the Government, as they virtually are. But in this, and in all others, except those especially authorized by law to be instituted *directly* against

the Government, as before mentioned, the claimants have to resort to Congress for the tedious and uncertain process of obtaining justice by relief laws, which generally cost more in the prosecution than they are worth, and very often result in entire defeat.

The totally different practice of the Government, under the Revenue laws, from the commencement, in recognising suits against collectors of the customs, and assuming the equity of the claims for the principal, interest, and costs, awarded in suits against those officers individually, and not as agents of the Government, calls for some reason why it should be so. But I apprehend it would be difficult for any one to assign a satisfactory reason why the law should not be uniform in regard to all claims. Not knowing any myself, I leave it to the more learned on that point to answer.

[*Suits against officers of the Customs—recognised as suits indirectly against the United States.*]

I now proceed to examine a little more particularly the liability of the Government Agents of the Customs to be sued for any alleged wrong done to individuals in administering the Revenue laws, under the direction of the Fiscal Department, or rather that branch of those laws having relation to the levying and collection of duties. It will be perceived that this class of suits instituted against collectors, on the score of *refunding duties* alone, alleged to have been erroneously demanded, involves a vast amount of revenue *rightfully* demanded by collectors "*acting in the line of their duty*," under the direction of the Fiscal Department, regularly delegated by law with authority in the matter, which duties, when refunded, go to enhance the gains of foreign importers and manufacturers, after having sold their invoices as duty-paying goods.

At an early date, certainly as early as the Tariff of 1824, connected with the construction of an alphabetical tabular tariff of ad valorem and specific rates of duties, it became the policy of the Department to introduce, in the form of notes at the foot of the pages, and at the end of the Tables, such *decisions* and *instructions* in relation to doubtful cases, as then presented themselves, leaving such doubts as might afterwards arise to be subjects for the subsequent action of the Department, and to be communicated from time to time to officers of the customs for their government. The abundant evidences of this will be found in those alphabetical tables introduced in the compilation of the Comptroller's circulars in the Treasury Department, together with the incidental instructions and decisions of the Secretary of the Treasury, interspersed through six volumes of Treasury circulars.

That these decisions and instructions of the Treasury, though expressly required by law to be made, were not expected to be always satisfactory, is manifest from the authority, indirect indeed, in the recognition of the law at the earliest period; and that they have not always been satisfactory in fact, is evident from the number of suits that have been instituted by individuals against officers of the customs, or other agents of the Government acting under those instructions, resulting in one of the greatest evils of Government, that of mixing the separate functions of the different branches of the Government, as in this case, by bringing the Judiciary in collision with the Heads of Departments in the exercise of the executive functions peculiarly appropriated to them by the law and the Constitution.

As early as the Collection law of 2d March, 1799, the institution of suits by individuals against officers connected with the customs was recognised in such terms as to leave it plainly to be inferred, that such officers were deemed liable to suit from the commencement of the Government. Section 71 of that act says:

"If any officer or other person, in executing, or aiding or assisting in the seizure of goods, shall be sued or molested for any thing done in virtue of the powers given by this act, or by virtue of a warrant granted by any judge or justice, pursuant to law, such officer or other person may plead the general issue, and give this act and the special matter in evidence," &c.

But the conflictions between the decisions of the Treasury Department, and those of the Circuit Courts, and the Supreme Court of the United States, would seem not to have been regarded as matter of great moment with that Department, in its ordinary course of executing the Revenue laws, until about the years 1837–'38. On the 5th of December, 1838, it was at length deemed expedient, by Hon. J. N. Barker, then Comptroller of the Treasury, to issue an official circular, calling for copies of the decisions of the courts in revenue cases, to be transmitted for the use of the Department, as follows:

"COMPTROLLER'S OFFICE, *December 5th*, 1838.

"SIR: This office has frequent occasion to examine and refer to the decisions alleged to have been made on Revenue questions by the Circuit Courts of the United States, and in many instances they have not been accessible to it. It is believed that, if copies of the opinions expressed by the judges, and the testimony in the cases alluded to, *had been furnished to this office*, much embarrassment since felt could have been avoided. I have therefore earnestly to request that, in future, when a litigated *Revenue question is decided* by the Circuit Court of your district, *and no appeal is entered up*, you will furnish a copy of the decision to this office. As it is intended that they shall be bound up together, you will be pleased to have them copied upon common sized foolscap paper, in a bold and free handwriting. Your ready compliance will greatly assist this office. (Signed) J. N. BARKER, *Comptroller*."

The authority formerly exercised by the Comptroller, in making decisions and issuing circular instructions in Revenue cases, co-ordinately with the Secretary of the Treasury, having abated, since the exclusive exercise thereof by the Secretary, upon the transfer of the Hon. J. N. Barker from the Comptroller's office to act as assistant Secretary, the same inconvenience must have been felt by him in collecting and arranging, for the final action and approval of the Secretary, the decisions of the Department and of the Courts, which was felt by him in the Comptroller's office, when he issued the above circular of the 5th December, 1838. But, whatever may have suggested the recent call for copies of the decisions of the courts to be transmitted to the Secretary's office, according to the circular of the 30th December, 1847, there is an obvious propriety, if not an absolute necessity, for the convenience of the office, that the files of judicial decisions should follow the exercise of the functions of preparing and issuing the Treasury instructions and decisions for the government of the officers of the Customs—that file being no longer applicable to the Comptroller's office. The absence of any such call anterior to that of the 5th of December, 1838, above quoted, is a strong presumptive evidence of the absence of much litigation on Revenue questions, or rather of collision between the judicial decisions and the decisions of the Treasury, anterior to that time. About that time, however, their harmony came to be greatly disturbed and discordant, not only to the great detriment and injury of the Revenue, but to the countenance of fraud upon the community, in exacting the tax on the consumers of duty-paying goods, which should afterwards be refunded by decisions of the courts reversing the decisions of the Fiscal Department; thus serving as a gratuity, a bounty, to importers, for ingenious evasions of the law—as may be seen fully set forth by the following extracts from the "Executive Document No. 49, 1st session, 26th Congress, read February 4th, 1840:"

[*From the President's Message, February 4th*, 1840.]

"To the honorable the House of Representatives: I lay before you a report from the Secretary of the Treasury, with several documents annexed, by which it will be seen that *judicial constructions* have been given to the existing laws for the collection of *imposts*, affecting *extensively* and *injuriously* the accruing revenue.

"They embrace, with many others, the important article of *linens*, *woollens*, and *cottons;* the two last of which are often treated as *silks*, because that material constitutes a component part of them, and thus *exempting* them from duty altogether. ASSESSMENTS OF DUTIES, which have prevailed for years, and in some cases *since the passage of the laws themselves*, are in this manner ALTERED, and *uncertainty* and *litigation* introduced in regard to the future," &c., &c.

[*Extract from the Report of the Secretary of the Treasury to the President.*]

"SIR: I have the honor to enclose some correspondence between myself and the Comptroller, in relation to the *great changes of construction*, made chiefly by the judicial tribunals, *in the present laws* imposing duties on foreign merchandise. Several of the cases have already been laid before the appropriate committees of Congress, without producing any new legislation; but all the *material decisions* are now collected and submitted together for consideration. Most of these changes possess importance in *various points of view*, though the one connected with the Revenue seems to require special notice from this Department. The articles as to which the principal difficulties have occurred, whether by judicial decisions or otherwise, are *linens*, *silks*, *woollens*, and *cottons*. For instance: imported linens, though dyed or stained by artificial process, and thus supposed by the Department to be liable to a duty, have been pronounced bleached and unbleached linens, so as to render them free.

Again, silks, when coming from beyond the Cape of Good Hope, are subject to duty; but those from Europe, with some exceptions, *are not*. Hence the former, by being landed and colored or stamped in Europe before reaching here, are believed to be often introduced free, contrary to my own opinion of the original design of Congress.

"Several articles, also, are now imported from Europe, which have been adjudged by the courts to be free, because *manufactures of silk;* though, under their appropriate names, as 'hose, gloves, millinery, and other descriptions of goods,' they were for several years regarded as liable to duty, and taxed accordingly.

"Manufactures of woollen and cotton are subject to a large duty; but of late, by mixing wool and cotton in fabrics with silk, they are often imported at a lower rate of duty, or entirely free, under judicial decisions, reversing the former usages [or decisions of the Department] in force.

"Other material changes have occurred through these decisions, such as that '*sewing silk*,' which still pays a duty, does not embrace some merchandise, though made of *silk* and used for *sewing*. Several alterations have likewise been adopted, exempting from the duties on woollen and cotton various new articles mixed with 'worsted,' or unexpectedly considered by the courts and juries as 'worsted,' and hence pronounced to be FREE. Other goods have been relieved from the high duty on 'ready-made clothing,' and subjected to only a lower rate of impost, under other names, though made up as articles of *clothing*, and ready to be worn. Uniform rules of construction on these subjects, which have prevailed since the laws passed, have thus in some cases been suddenly altered, and much money already in the Treasury has been refunded; and other duties, paid or secured, are liable to be remitted hereafter.

"Several articles, also, must hereafter be entered FREE, which, it has been before supposed, were subject to duty; and others must be admitted at a lower rate than the previous usage, [under the decisions of the Department.] In a few cases, only, can attempts be made to reverse the [judicial] decisions by appeals or writs of error, as the amount in controversy in each case is frequently too small, or the difficulty exists, at times, *in the finding of the jury*, when the general directions of the judge may have been unexceptionable. From these circumstances, the revenue has already suffered extensively within a few months; and the annual loss to the Customs, by all the *decisions* before referred to, is computed to equal at least *two millions of dollars*.

"All the details deemed useful on these points are embodied in the report of the Comptroller replying to my letter, and in other documents, copies of which are annexed. Whichever construction in these cases be, in the view of Congress, correct, whether that adopted *by the courts*, or that adopted by *the Department*, it is highly important to have a declaratory law passed, settling the rule clearly for the future *in all doubtful cases*. It seems also equally important to have such new provisions in respect to the Tariff introduced, as shall protect more effectually the collection of those duties which *Congress designed should be imposed* for carrying on successfully the operations of the Government, and preserving inviolate the public faith," &c., &c.

[*I subjoin extracts of only four of the numerous other interesting papers included in the important communication by the President to Congress, of which the foregoing is a part. In that document these papers are marked alphabetically and numerically, as may be seen by the various references made to them in those subjoined. Those references are not disturbed here, as they may be of service in examining the House document.*]

Report by the Comptroller to the Secretary of the Treasury.

"COMPTROLLER'S OFFICE, *January* 31*st*, 1840.

"SIR: Your communication of the 25th instant, in reference to the operation on the Revenue of [JUDICIAL] DECISIONS ALTERING the construction of the Tariff laws heretofore adopted by the Department, has received the earliest attention of this office.

"In order to present at *one view* the progress and extent of the *changes* referred to, I submit a copy of the report (A) from this office, dated the 17th January, 1839, with such additions in the form of *notes* as may show the further alterations effected by [judicial] decisions since that date, together with reports of the several cases, so far as they could be procured.

"Agreeably to your request, I have caused to be prepared, and herewith submit, a specification (B) of the *articles* in regard to the duty on which the courts have changed the RULE of construction heretofore prevailing, with such an estimate of the amount of revenue which has been and will be lost thereby, as the complicated nature of the subject, and the limited time allowed in its preparation, enable me to furnish.

"In compliance with your wish that I should state, in each case, what, in my opinion, should be enacted by Congress in order to avoid any misconstruction *hereafter* in these or other cases, and to secure the prompt collection of *necessary means for carrying on the operations of the Government*, I beg leave, referring to my report herewith for the necessary explanations and illustrations, to submit, with great deference, the frame of an act (C) which, in my opinion would best secure the objects in view of the Department, without disturbing the *fair* construction of existing laws, should it be the intention of Congress to pass a declaratory act only," &c., &c.

"A."—[*The Report above mentioned.*]

"SIR: I beg leave to submit the subjoined remarks in relation to the operation of the existing Revenue laws, and on the expediency of some further act of legislation explanatory of the instructions of Congress in regard to certain descriptions of goods.

"Since the period when the act of 2d March, 1833, entitled 'An act to modify the act of 14th July, 1832,' &c., went into operation, the difficulties presented by the various constructions given to the tariff laws had been greatly augmented. In August, of the past year, this office endeavored, after much inquiry and examination, to establish a uniformity of practice in the custom-houses, by a classification of some of the principal articles of commerce. A copy of the circular (*dated the 17th August*, 1838,) issued on that occasion, is herewith submitted, (No. 1,) together with a copy of the opinion of the Attorney General of the United States, (No. 2,) affirmatory of the construction given to the laws in regard to manufactures of *silk*, or of which *silk* is the component material, of cheap value, coming from this side the Cape of Good Hope. Agreeably to these views, it was considered that, in addition to the several articles specially mentioned, all articles of *millinery*, *hosiery*, and *ready-made clothing*, (those classifications being distinctly made in the act of 14th July, 1832,) and *mits*, gloves, and *bindings*, (they being specially enumerated in the same act,) were liable to the charge of the respective rates of duty assigned them, notwithstanding the provision in the act of 2d March, 1833, excepting 'manufactures of *silk*, &c., from the payment of duty.'

"It having been, however, declared by the circuit court at New York, at October term, 1837, that '*silk shirts* and *drawers*, although they might be *ready-made clothing*,' were still exempt from the charge of duty,* [all] articles of a similar description were accordingly exempted from the payment of duty by instructions from this office in its circular of the 17th August last, (1838.)

"By the same court, at its last term, suits were brought against the present collector of New York to recover back duties paid on 'silk hose.' On these trials the judges were divided in opinion, and the cases will be taken up to the Supreme Court.†

"At the last term of the circuit court held at Boston the opinion of the court has been given in a suit brought against the collector, that

* "The letter of the district attorney dated the 4th January, 1838, and marked No. 3, as referred to in the above report, says: "During the present term of the circuit court a suit was tried, in which the question presented was, whether *silk drawers* and *silk shirts* were FREE FROM DUTY, under the 4th section of the act of 2d March, 1833, under the expression employed in that act, "manufactures of *silk*, or of which *silk* shall be the component material of chief value, coming from this side the Cape of Good Hope, except sewing silk, *shall be free of duty*"? Or whether the articles were SUBJECT TO THE DUTY OF FIFTY PER CENT. *ad valorem*, as "ready-made clothing," under the second clause of the 2d section of the act of 14th July, 1832? The court held, that *although the articles in question might, in fact, be ready-made clothing*, still, being a manufacture of *silk*, they were embraced in the provisions of the 4th section of the act of 2d March, 1833," &c.

This decision was obviously *faulty*, because that description of manufacture called "*ready-made clothing*," being specifically provided for, cannot be supposed to have been included in the generic term "manufactures," a class or category from which "*ready-made clothing*" are entirely severed by the specific provision—no matter what materials they are made of.

† "The question involved in this case, whether "silk hose" was liable to duty as "*hosiery*," was decided in the negative at the January term, 1839, of the Supreme Court, and a circular, in consequence thereof, issued by this office on the 4th March following, a copy of which will be found among the papers submitted." (No. 8.)

'silk gloves' *are exempt from duty*, together with all manufactures of silk, or of which silk is the component material of chief value, coming from this side the Cape of Good Hope, except *sewing silk*. This decision, if acquiesced in, would necessarily release from duty not only every article of ready-made clothing thus composed, in whole or in part, of *silk*, but also the articles specially mentioned in the laws as liable to duty, as *umbrellas* and *parasols*, of whatever material composed, '*lace veils, lace shawls or shades*,' and 'ornaments for head dress, caps for women, and millinery of all kinds, of whatever material composed.'*

"In reference to the distinctive classifications of *hosiery* and *ready-made clothing*, I would here observe, that, at the last term of the circuit court held at New York, a suit was brought against the Collector to recover back the difference of duty chargeable on *hosiery* and *ready-made clothing*, and paid on certain 'cotton woven shirts called Guernsey frocks, usually worn by seamen over their linen shirts, and *cotton drawers*, with waistband stitched to them with needle and thread,' and the court decided the article to be dutiable only as 'hosiery.'†

"With regard to WOOLLEN and WORSTED manufactures, it has been declared, after full inquiry by this office, (Comptroller's circular, 12th August, 1833,) that, in mercantile parlance, none but a particular description of *piece goods*, such as bombazettes, calamancoes, &c., composed entirely of worsted or *combed wool*, had acquired the distinctive appellation of 'worsted stuff goods,' and, as such, were exempted from duty by the act of 2d March, 1833; in which view the Secretary of the Treasury concurred, and decided accordingly that *worsted shawls* were not exempted from duty as 'worsted stuff goods.'

"In the suit, however, of Elliott *vs.* Swartwout, the Supreme Court have decided that *shawls* and *suspenders* composed of worsted and cotton are liable only to the cotton duty, the worsted material being considered exempt from duty; and in the circuit court at Baltimore it has been declared, at the last term, that *carpet rugs*, &c., of *combed wool*, or *worsted* and *linen*, are not liable to duty, although, as the district attorney writes, 'all the witnesses but one, and he was a carpet manufacturer, testified that worsted hearth rugs were not 'worsted stuff goods.' (*See opinion of the Attorney General, No. 5, and report of case No. 6.*)

The conflicting provisions of the law levying a duty on "MANUFACTURES OF FLAX," and exempting from duty "bleached and unbleached linens, and linen cambrics," have led to endless difficulties. This office had, as the result of much careful inquiry, in its circular of the 12th August, 1832, established the rule that, "generally, all plain flaxen cloths, not colored, stained, dyed, striped, or checked," were to be classed as linens, "bleached or unbleached;" and the views of the Secretary of the Treasury were communicated in a circular from this office dated 26th November, 1835, in these words:

"The principle which is to govern in the classification of LINENS having recently been submitted to the consideration of the Department, the Secretary of the Treasury gave the following direction on the subject, viz: 'That all *linens* dyed, stained, or colored, by any artificial means or process, whether during the manufacture of the articles, or subsequently, with a view of giving a finish, or to render them more merchantable, are liable to duty, as not coming under the denomination of *bleached or unbleached* linens. But when the stain or color is material, or imparted in rotting the hemp or flax, such linens are not deemed liable to duty. Upon the foregoing facts it will be the duty of the appraisers to decide from their own knowledge and experience, on inspection of the article itself, or from information, evidence, or chemical test, to be derived from any source.'

"I can add, with confidence, that in very many instances it is totally impracticable to ascertain how or when a *linen* has been stained or colored; and that, although the APPRAISERS may be satisfied, it frequently occurs that *courts* and *juries* are not. In a suit, Gehan & Co. *vs.* Swartwout, in the circuit court at New York, October term, 1837, certain linens, the subject of suit, were declared by the court to be exempt from duty as 'bleached or unbleached linens,' although, as the district attorney informs the Department, 'the proof tended very much to establish that there had been coloring matter used in preparing the articles.' And, as if nothing formed of flax was to be retained in the list of 'manufactures of flax,' it had been already decided in the district court at New York, November, 1834, 'that linen cambric handkerchiefs, cut off and hem-stitched,' were exempt from duty as *linen cambrics*.‡

"For further remarks in regard to WORSTED and LINENS, I beg to refer you to the report I had the honor to submit on the 23d of June last, (1838.)

"It must be obvious, from even this very brief and imperfect view of the subject, that, until some further *legislation* shall take place, explanatory of the intentions of Congress in respect to the descriptions of merchandise above adverted to, a want of uniformity in practice must necessarily exist at the several custom-houses, attended with consequent embarrassment, trouble, and dissatisfaction, and frequently accompanied by vexatious litigation, seldom, if ever, resulting in any advantage to the United States; that, in the mean time, the inexpediency, if not danger, may be necessarily incurred, of withholding considerable sums of money from the Treasury, to await the results of suits brought against the Collectors; and that, from the uncertainty attending the ultimate collection of imports on so great quantity of goods so unsettled in their revenue character, the Treasury Department cannot be in possession of the data at any time whereby to form accurate or probable estimates of the accruing revenue.

"Questions like the following are most frequently asked:

"Was that portion of the 4th section of the act of 2d March, 1833, exempting from duty 'manufactures of silk, or of which silk shall be the component material of chief value, coming from this side the Cape of Good Hope, except sewing silk,' meant only to supersede and supply that portion of the fifteenth paragraph of the 2d section of the act of 14th July, 1832, imposing a duty of *five* per centum upon '*all other* manufactures of silk, or of which silk is a component part, except sewing silk,' and applying to *piece goods* only, leaving millinery, hosiery, and ready-made clothing, &c., still dutiable, ☞ *according to the opinion of the Attorney General?* Or was it the intention to *exempt from duty* every manufacture whatever, of *silk*, or of which silk should be the component material of chief value, coming from this side of the Cape of Good Hope, except sewing silk, ☞ *agreeably to the opinion of Judge Story?* And are the acts of 27th April, 1816, and 22d May, 1824, so far as regards *silk* lace veils and lace shawls or shades, repealed by the act of 2d March, 1833?

"Are the first and second paragraphs of the 2d sec. of the act of July 14th, 1832, to be understood to comprehend woollens only, thus confining the duty of *fifty* per centum, imposed on ready-made clothing, to woollen clothing only; and the duty of *twenty-five* per centum, imposed on mits, gloves, binding, and hosiery, to mits, gloves, binding and hosiery of woollen only? Or are the duties there imposed to be levied on ready-made clothing, hosiery, mits, gloves, and bindings, whatever may be the material of which they are composed, including silk?

"*Hosiery.*—What is the meaning of the term? Is it, in the opinion of Congress, to be confined in its application to *stockings* and *socks*? Or, in the language of the European manufacturer, to extend to drawers and shirts, or whatever article may be woven in the loom still called *stocking*-loom? And, if so, is it to be applied to articles which, after coming from the loom, receive *additional* work from the *needle*?

"*Manufactures of flax.*—What are the articles dutiable under this head, contradistinguished from bleached or unbleached linens? Are *bleached and unbleached linens* confined to *piece goods?* And, if so, are they confined to shirtings and sheatings, or do they comprehend every variety of manufacture of flax in the piece, whatever may be the texture or intended use of the article, and whether plain, colored, striped, or checked?

"*Linen cambrics.*—Are they understood to be *piece goods*, or does the term comprehend articles made from linen cambric, as handkerchiefs hem-stitched?

"*Ready-made clothing.*—Is this term to be confined to articles made up by the taylor for men's wear? Or, if not, to what other articles does it apply, as worn by males or females?

"*Millinery.*—What is understood by this term? Is it confined to what the milliner *makes up;* or does it extend to what the milliner sells, being intended for women's wear? Does it include any articles worn or used by men? Is it confined to articles worn on any particular part of the body? Does it comprehend scarfs, shawls, handkerchiefs, &c.?

---

*"This decision was affirmed, in *principle*, by that of the Supreme Court before mentioned."

†"This decision has been repeated at the January term, 1840, of the circuit court at New York, in the case of Hale *vs.* Hoyt. There can be, then, no reason to anticipate a different result on any similar question before *that* tribunal."

‡"It has not been within the power of the Treasury Department fully to *contest* the principles established by these decisions, as they depend essentially upon *questions of fact*, which are necessarily determined upon *testimony taken from persons themselves directly interested*, being IMPORTERS OF SIMILAR FABRICS."

"*Worsted stuff goods.*—By this term are *piece goods* only meant, composed wholly of *combed wool*, as worsted; and is combed wool chargeable with the same duty as *carded* wool, when entering into a manufacture, other than piece goods, of which it is the only material; or, are all worsteds free, except worsted yarn? I am, very respectfully, your obedient servant, J. N. BARKER, *Comptroller.*"

"Hon. LEVI WOODBURY, *Secretary of the Treasury.*"

[*Attorney General's Opinion.*]

"ATTORNEY GENERAL'S OFFICE, *September 8th*, 1838.

"SIR: I have examined the two questions submitted for my opinion in your letter of the 4th inst. The first is: 'Has the act of the 2d March, 1833, entitled 'an act to modify the act of July 14th, 1832, and all former acts,' by declaring that manufactures of silk, or of which silk shall be the component material of chief value, coming from this side of the Cape of Good Hope, except sewing silk, shall be admitted to entry free of duty,' repealed, in effect, those portions of the act of the 14th July, 1832, and of former acts, in which certain duties are imposed upon millinery, hosiery, and ready-made clothing, without reference to material, when such articles are composed wholly or in part of silk?'

"In deciding upon this question it should be remarked, that, prior to the passage of the act of the 14th of July, 1832, Congress had imposed certain duties on articles of millinery, hosiery, and ready-made clothing, at a higher rate than those specified in the fifteenth clause of the 2d sec. of that act. * * * Yet, under the act of 1832, the higher duties were collected upon millinery, hosiery, and ready-made clothing; *nor have I learned that any serious question was ever raised upon the subject.* * * * Since the passage of the act of 1833, the same practice has prevailed, with slight variations, arising from the difficulty of classifying particular articles. *The construction thus placed upon these acts immediately after their passage, and the acquiescence of the parties interested, and of Congress, furnish strong evidence that the construction was correct.* Upon a review of all the acts upon the subject, and giving to them a reasonable interpretation, so as to carry into effect, *and not defeat*, the intention of the Legislature, I have come to the conclusion that *millinery, hosiery, and ready-made clothing, of whatever material composed, are subject to duties;* and that *the laws imposing them, prior to the act of the 2d of March*, 1833, *are not repealed by that act.*

"To illustrate my opinion practically I would say, when the mercantile community have given a name, appellation, or description to any article or articles of merchandise, and by that name, appellation, or description, Congress has imposed a certain duty on them, *the duty is to be collected.* * * * By pursuing this course, it seems to me, the Comptroller, in performing his duties of Commissioner of the Revenue, will act agreeably to the spirit of the various laws on the subject, and in accordance with the course hitherto pursued under them, *and will avoid the dangerous practice of repealing laws by constructive implication.*

"Your second question is: 'Can the Comptroller, in giving a construction to the Revenue laws, which, from former erroneous practice, may prove injurious to the commercial community if immediately acted on, legally suspend this operation, as construed by him, with a view of allowing the importers of goods time to countermand their orders for goods from abroad?'

"My answer to this question is decidedly in the NEGATIVE. *The duty of the Comptroller is to execute the Revenue laws.* Neither he nor any other officer of the Government has the power to suspend the operation of an act of Congress, unless specially authorized to do so by the act itself, or some other law. I am, very respectfully, your obedient servant, (Signed,) FELIX GRUNDY."

"HON. LEVI WOODBURY, *Secretary of the Treasury.*"

[*Circular to Collectors, Naval Officers, and Surveyors.*]

"TREASURY DEPARTMENT, *Comptroller's Office, March 4th*, 1839.

"The recent session of Congress having terminated without the passage of an act, proposed by this Department, explanatory of the various conflicting provisions of existing laws in regard to the classification of several descriptions of merchandise imported into the United States, and the Supreme Court of the United States having lately pronounced an opinion in respect to one of the principal species of goods, heretofore the subject of great diversity of opinion, it has been deemed expedient and proper by this office to avail itself of the occasion so to modify existing instructions as to make them conform to the *judicial decision*, in reference not only to the article of merchandise specially the subject of the recent suit, but to all those articles also which clearly come within the spirit of the law as expounded by the court.

"The Supreme Court has declared that *silk hosiery* is FREE from duty, under the act of 2d March, 1833.

"By the application of the principle established by the court it follows, as a necessary consequence, that *mits, gloves, bindings, millinery, ready-made clothing*, and all other manufactures of *silk*, or of which *silk* is the component material of chief value, coming from this side of the Cape of Good Hope, except *sewing silk*, are also exempt from duty.

"The opinion of the court being maintained, in part, upon the position that the second clause of the second section of the duty act of 1832, except only as it respects ready-made clothing, has exclusive reference to articles of wool, or of which wool is a component part, it follows, in accordance with this opinion, that *mits, gloves*, and *bindings*, when composed wholly or in part of wool, are chargeable with the duty of 25 per centum, as specified in that section. When of other material, (except silk,) according to the material of which they are composed—as leather, 30 per cent.; cotton, 25 per cent. Ready-made clothing, being separated from the general operation of the principle here applied, stands as an independent specification, subject to a duty of 50 per cent., whatever may be the fabric, [except *silk*;] and exempted from duty only when of *silk*, by the operation of the act of March, 1833.

"Your practice in future will be regulated by those opinions; all instructions from this Department, not consistent therewith, being necessarily superseded; and, in cases in which you have received duty, paid under protest, on any of the articles now declared exempt from the payment of duty, you will refund said duties to the owners of the goods. (Signed,) J. N. BARKER, *Comptroller.*"

Before proceeding to the concluding remarks I propose to make on these conflictions between the Judicial Power and the Fiscal Department of the Government, I deem it proper to devote a passing notice to an erroneous inference that may be drawn from the last above quoted document. Although the Comptroller was correct in saying that Congress had adjourned without passing the explanatory act proposed by the Department, it appears to my mind very clear that Congress did, nevertheless, make every sufficient provision that could be desired to obviate the evils of litigation then annoying the Revenue from customs, by the 2d section of the act of March 3d, 1839, making appropriations for the civil and diplomatic expenses of the Government, in requiring "all money paid for duties, by law, or by the regulation of the Treasury Department, to be placed to the credit of the Treasurer of the United States, to be kept and disposed of as all other money; and shall not be held by collectors, or persons acting as such, to await any ascertainment of duties, or the result of any litigation in relation to the rate or amount of duties legally chargeable and collectable in any case where money is so paid; but, whenever it shall be shown to the satisfaction of the Secretary of the Treasury, that, in any case of *unascertained* duties, or duties paid *under protest*, more money has been paid to the collector, or person acting as such, than the law requires should have been paid, it shall be his duty to draw his warrant upon the Treasurer in favor of the person or persons entitled to the over-payment, directing the said Treasurer to refund the same out of any money in the Treasury not otherwise appropriated," whereby the practice of instituting suits for the recovery of duties *alleged* to have been overpaid, under the regulations and decisions of the Secretary of the Treasury, was virtually annulled. That such, at least, was the construction which that section would bear, in the estimation of Congress, is clear from the act of the 26th of February, 1845, repealing that section, saying: "That nothing contained in the second section of the act entitled 'an act making appropriations for the civil and diplomatic expenses of the Government for the year 1839,' shall take away, or be construed to take away, or impair, the right of any person or persons who have paid, or shall hereafter pay, money, as and for duties under protest, to any collector of the customs, or other person acting as such, in order to obtain goods, wares, or merchandise, imported by him or them, or on his or their account, which duties are not authorized or payable in part or in whole by law, to *maintain an action at law* against such collector, or other person acting as such, to ascertain and try the legality and validity of such demand or payment for duties, and to have a right to trial by jury, touching the same, according to the due course of law. Nor shall anything contained in the second section of the act aforesaid be construed to authorize the Secretary of the Treasury to refund any duties paid under protest; nor shall any action be maintained against any collector, to recover the amount of duties so paid under protest, unless the said protest was made in writing, and signed by the claimant at or before the payment of said duties, setting forth distinctly and specifically the grounds of objection to the payment thereof."

It is further obvious that Congress was deeply impressed, about that time, (that is, from 1838 to 1842,) with the importance of confiding the execution of the Tariff laws exclusively to the Fiscal Department, from the very positive and unequivocal terms of the 23d and 24th sections of the Tariff act of the 30th of August, 1842, and particularly the latter, which says: "It shall be the duty of all Collectors, and other officers of the Customs, to execute and carry into effect all instructions of the Secretary of the Treasury, relative to the execution of the Revenue laws; and in case any difficulty shall arise as to the true construction or meaning of any part of such Revenue laws, *the decision* of the Secretary of the Treasury shall be conclusive and binding upon all such Collectors and other officers of the Customs." But the present incumbent of the Fiscal Department, the Hon. R. J. Walker, in adverting to this section of the act of 1842, in his circular of the 6th July, 1847, *forbears* to execute the broad and comprehensive authority thus conferred on the Department. In that circular he says: "The regulations of the Department are made by Congress *final* and *conclusive*, upon all classes of *appraisers*, whether acting as such under an appointment from the President, from the Secretary of the Treasury, or from the Collector of the port. Were it otherwise, and merchant appraisers should not conform to the regulations of the Department, the rates of duties would vary in every port of the Union; and that clause of the Constitution, requiring that 'all duties shall be uniform throughout the United States,' would become a dead letter. The law would be construed in one way by merchant appraisers in one port, and differently in others; and if there was no authority to control their constructions of the law, which would be binding on all the ports, it would be impossible to carry into effect this clause of the Constitution. To prevent this difficulty, the provisions of the law just quoted were enacted; and the decision of the Secretary of the Treasury 'as to the true construction or meaning of any part of the Revenue laws was made *conclusive* and binding.' This construction of the Department must be binding upon all who perform any duties under these laws, from whatever source their appointment or authority may be derived; and from such decision there can be no appeal, except to the judicial powers provided by the Constitution. The Department, *notwithstanding the broad language and comprehensive authority conferred upon it by Congress*, feels bound to *adopt* the construction of the Revenue laws pronounced in solemn adjudications by the Supreme Court of the United States."

There is certainly great wisdom in this forbearance of the Secretary of the Treasury to execute the broad language and comprehensive authority thus conferred on him, until Congress shall say, in so many specific words, that; *in all such cases there shall be no appeal from the decision of the Fiscal Department to the Judicial Power, unless the goods be warehoused and withheld from sale "as duty paying goods," until the decision of the suits respectively.*

But why should there be an appeal, at all, in such cases to the Judiciary, from the decisions of the Executive, made up of the official judgment of the Secretary of the Treasury, whose act is virtually the act of the President, fortified by the opinion of their legal adviser, the Attorney General, all of whom are of co-ordinate standing and character with the Judiciary, and have the most indisputable ground of preference wherever they are the peculiar administrators of any particular description of laws? Moreóver, such appeals in these cases are very impolitic, inexpedient, and vexatious, as regards the *purposes of justice*, being either unnecessary to their accomplishment, or subversive of them. When the judicial decisions affirm the previous decisions of the Fiscal Department, they are unnecessary; when they reverse them, they subvert the authority conferred on the Secretary of the Treasury and his legal adviser the Attorney General, in executing those laws under the direction of the President, and confer a *bounty* on the importers at the cost of the United States and the consumers of the goods. For, when duties are paid under protest, with the intention to institute suit to have the same refunded, the goods, on which such duties have been paid, are, in the course of trade, put on sale by the importers in the same manner as other duty-paying goods. They change hands, go into the retail market, and are finally consumed by the community at large at the prices of duty-paying goods; whereby the importers indemnify themselves of the duty they have paid on them, for the very simple reason that they would not be justified by prudence, were they to take off the amount of duty in anticipation of having it refunded under a verdict against the United States. Who, then, are benefited by such verdicts? Who are benefited by the duty being collected in the first instance, and ultimately refunded? In every sense it *enures* to the sole benefit of the importers. For, in all such cases, the consumers pay the same for their purchases that they would do if the Treasury decisions had not been reversed; and the United States are saddled with the expense of the suits; whilst the importers—generally foreign merchants—pocket the proceeds of sales as "duty-paying goods," and "the refunded duties" also; the latter being an addition to the duplicate amount of duties which they had already received from the consumers—generally American citizens—who are thus taxed for the benefit of foreign importers and manufacturers. Will the American people object to a reformation of this special mischief in the administration of the Revenue laws, from a mistaken supposition that no branch of the Government can do justice but the judicial—whose instructions to jurors are, nevertheless, often countervailed in these cases by the *sinister interests* of local jurors and witnesses adverse to true justice, and the interests of the Government, and the community at large?

It can be easily conceived that I now leave this subject with a very different impression from that under which I took it up. I am satisfied, from my own inquiries in regard to it, that there are very few who have examined into it, except on merely occasional questions, and those rather superficially, or isolatedly, being commensurate only with the special occasion, without any view to a general survey of the whole ground, for the purpose of systematic and consistent adjustment of its parts. And I am equally convinced that there is scarcely a subject, coming within the constitutional range of legislation, that calls more imperiously for the profound consideration of statesmen, to enable them to make the requisite provisions for the complete vindication of *justice and right* between man and man in the social state, whether individually or in their corporate capacities, so that their reciprocal responsibilities be rendered perfect, and all *exclusive privileges* laid aside, before the judicial tribunals of the country; and finally, the whole judicial power being, in detail, so classified and defined as to render collisions of jurisdiction impracticable between the delegated powers of the Federal Government and the *residuary* sovereignties of the several States. The omissions that exist in some respects, the want of uniformity in others, and the conflictions that are occasionally arising and continually liable to come up, between the complicated authorities of this Union, both State and Federal, local and general, are vastly more numerous, and in some cases, greatly more momentary, than many are aware of. To make a scale of these would be a pleasing task, and not without the promise of useful results; but such an undertaking must be deferred for a more convenient and appropriate occasion. Though all these are not confined within or reduced to the judicial power, those are the most mischievous which are held aloof from it. And yet, when they shall be resolved into the province of the Judiciary, the remedy may not be complete whilst they are without such order and discrimination as shall define the appropriate location and relative bearing of each component part of the great system of jurisprudence, both State and Federal.

POSTSCRIPT.

Having, in the concluding paragraph of the Introduction, referred to a postscript at the end of the volume, for a due notice of the ILLUSTRATIVE DESIGNS prefixed to this work, I have, upon further reflection, determined that it would be an act of supererogation to enter into a labored account of the several subjects therein embodied; as the mere titles of the two plates, and the subjects more particularly specified in each, together with the great abundance of public documents and discussions, showing the desultory action of the Government thereon in all time, must afford a better illustration than can be conveyed in a few brief remarks. To understand, then, that the chief object in these *designs* was to concentrate the subjects, so as to fix the attention, and give them a location and a name as great national objects, must suffice here.

INDEX.

[That the following may not be considered a very scanty Index for such a volume, it is deemed proper to make a few remarks upon it—taking also into consideration certain matters connected with the extent to which it would have run out, if the *second part* of the original plan had not been otherwise disposed of.

Whilst preparing an alphabetical Index of the various revenue subjects embraced in the foregoing pages, it struck me that it would be most satisfactory to throw it into TWO PARTS or DIVISIONS, with the view of assigning to the *first part* all the decisions, instructions, and regulations, *directly* or *indirectly* connected with the revenue, exclusively of those which relate to *the rates of duty not clearly ascertained by law*, in order to assign these latter to the *second part* of such Index. Accordingly, that plan *was* adopted. And although the former subjects comprise nearly the whole of the work, *the* DIVISION (or Index) relating thereto, as given below, is very brief, taken comparatively with the details appropriate to the *other* DIVISION, owing to the facilities afforded by the classification of the details of the *former*, in being referred to in entire classes, as will be perceived in an instant by running the eye over any portion of it. Whereas, the *other* DIVISION (not here given) comprises the references to the insulated or individual rates of duty, ad valorem and specific, or exemptions from duty, as determined from time to time by the Department, for the government of officers of the customs, to clear up the doubts and uncertainties of the law; thereby calling for an enumeration vastly extended, and out of all proportion to that small section of the work which relates to this particular subject—being section 7 of chapter 3, comprising but four pages of the work, and referring only to *forty circulars* in which these decisions and instructions are contained. The vast number of articles of merchandise to which these decisions relate, in many instances oft-repeated, and not unfrequently reversed for the same article, under different laws and adverse decisions of courts, amounting to about nine hundred such decisions, may well excite the astonishment of those who are not conversant with the difficulty of adjusting a tariff of duties that *should* be so clear and intelligible in the law itself as to defy the artifices by which the ordinary legal technicalities are liable to be evaded by manufacturers and importers. Although, then, the decisions referred to in section 7 of chapter 3 are, for the most part, rendered obsolete—say, by various progressive causes, by recent tariff laws, and by the decisions of the Treasury, incorporating those of the courts, alphabetically arranged and issued in the circular of the 31st December, 1847, page 404, and therefore were not transcribed in section 7, only referring to the volumes of the original circular instructions compiled in the Department—yet the long list of those decisions, and of the articles of merchandise on which they were made, might be amply worth the space it would occupy here, as an ocular demonstration of the embarrassments of the Department, and offices of the customs generally, arising from the want of some rigid standard of *commercial nomenclature*, which, being adopted by the laws, might counteract those dishonest evasions of them, effected chiefly by varying the component parts of articles of manufacture, and designating them by new names. The outline or general basis of such a nomenclature might be derived from the various departments of natural history, from which the raw materials and their *simple* manufacture may be derived, extending the details of such nomenclature, nevertheless, to the *mixed* manufactures, according to the preponderance of the materials of greatest value, &c., &c. The construction of a commercial nomenclature on such a *permanent* basis might ultimately establish such a perspicuous tariff of duties as would, in a great measure, remedy the evils heretofore existing for want of it.

That DIVISION, relating to the details of decisions on doubtful rates of duty, and originally designed as the second part of this Index, being deemed to be of no further use here than to demonstrate what may be derived from the foregoing remarks, has been handed over as an accompaniment to the compilation of the Circular Instructions and Decisions of the Department.]

A.

	Page.
ACCOUNTS of Revenue, receipts and disbursements, books for keeping	93
Also Appendix	252
of Impost Duties	123
of Tonnage Duties	131
of Light Money	131
of Storage Receipts	135
of Proceeds of unclaimed merchandise sold	135
of Receipts for appraisements of goods	135
of Passport and Clearance Duties	135
of Marine Hospital tax, or duty on seamen's wages	32 & 135
of Salaries, Fees, and Emoluments of Collectors, and other officers of the Customs	211
of Disbursing agents	191
of Balances, (transcripts of, for suit)	165
ADMEASUREMENT of Vessels	12
Also Appendix	236
AGENTS, disbursing	191
AGRICULTURAL Improvements	3 & 73
ALIEN Duties, Tonnage, Light Money, &c	136
Also, see Duties, discriminating.	
ALIENS arriving in the United States	59
Paupers, deportations of	60
AMERICA, definition of	3
Also note at foot of first page of Table of Contents.	
APPRAISERS, their functions and compensation	85
the great discretion devolved on them	86
And notes marked (41,) (42.)	
ATTORNEYS, U. S. District, their salaries, fees, and emoluments	223

B.

BANKS, the fiscal agency of	173
BARGES, enrolment and license of	22
BOATS, enrolment and license of	22
keeled, license of, and hospital tax of crew	23

	Page.
BONDS for Duties, (see Duty Bonds)	117 & 162
Export, for the export of goods for drawback	162
of captains of vessels	163
of owners of vessels	163
of Collectors of the Customs	164
of Subtreasurers	165
BOUNTIES on fish exported, and on tonnage of fishing vessels	206
BOUNTY on molasses or spirits, and the exportation of American refined sugar	199
BOUNTY Land Warrants	227

C.

CARGOES of goods, permits to unlade	53
Also Appendix	251
CLEARANCE of vessels, (mandamus to issue)	24
duties, or fees, (see Passport and Clearance)	135
CLERKS, (in the Customs and in the Bureaus,) various regulations respecting	89
and Heads of Bureaus, circular to, see note	6
of Courts of the United States, their compensation	223
COAST Survey, facilities for conducting the	31
COASTING Trade, marine papers for the	11
Also Appendix	240
explained	47
COLLECTORS, their functions in general	76
their salaries, fees, and emoluments, (see Accounts)	211
COMMERCE and Navigation, system of, in time of peace	42
as modified in time of war	60
Also, see "Mexican Tariff"	412
Quarterly returns of	55
COMMERCIAL reciprocity between the United States and certain foreign nations	137
with British Colonial ports	75
comity and hospitality	67
COUNTRY, definition of	2
Also, see note (26)	46
COURTS, expenses and salaries of officers of	223
CURRENCY, foreign, exchange value of	69
CUSTOMS, the supervision of the	6
officers of the, their grades, functions, compensation, &c	76

D.

DEBENTURES and Drawbacks, returns of, weekly, monthly, and quarterly	204
DEPOSITE of Goods in public stores, for drawback, reduction, or refunding of duties, &c	91
under the Warehousing act—see Introduction, note (*a*)	xviii
of Public Moneys, regulations for the, (See Public Money)	172
Also see note (*a*) Constitutional Treasury	xvi
DISBURSEMENTS of public money, general regulations of	182
of public money deposited to the credit of the Treasurer, (consisting of the current expenses of the Gov't)	222
of public money *not* deposited to the credit of the Treasurer, (including salaries, fees, and emoluments of officers of the Customs)	193
DISBURSING Agents, their accounts, &c	191
DRAFTS, Treasurer's, regulations of	182
DRAWBACKS, on teas, wines, spirits, &c	91
and Debentures, on various accounts	196
DUTIES, tariffs of impost	96
decisions, official and judicial, on doubtful rates of	98
Also Index II, *sequel*.	
instructions for the estimate and collection of	102
instructions for making allowances, discounts, and abatements of	112
discriminating, in general, of impost, tonnage, and light money, modified or repealed by conventions with foreign nations, and occasional refunding the same	136
reduction and refunding of, previous to deposite in the Treasury	193
debentures and drawbacks of, (see Drawbacks)	196
returns of accounts of, (see Accounts)	123
paid under protest, and deposited in the Treasury, refunded under judicial decisions in favor of plaintiffs	222
low ad valorem, system of—see Introduction, note (*b*)	xvii
Mexican, system of—see Introduction, note (*c*)	xviii
Also Appendix	412
DYCAS'S hydrometer for proving spirits	83

E.

EMBARGOES, of 1794, 1807-'8, and 1812-'13, regulations of	60
ENROLMENT, certificates of, (see Marine Papers)	11
ENTRIES of vessels, American and foreign, and matters connected therewith, (see Commerce and Navigation)	42
of goods or merchandise, and forms connected therewith	51

F.

FISCAL Department, tabular summary of—see the Introduction in a note	xv
FISH exported, bounty on, (see Bounty)	206
FISHING vessels, bounty on the tonnage of, (see Bounty)	206

G.

Page.

GAUGERS, their functions, accounts, &c., (see Weighers, Measurers, &c.) 83
GOODS, deposite of, in public stores, (see Deposite of Goods,) for drawback, reduction, or refunding of duties, and to await the arrival or procuring of invoices 91
entries of, (see Entries) 51
imported and exported, returns of 55
unclaimed, to be notified to owners 93
disposition and proceeds of 135

H.

HEALTH, or quarantine regulations 40
HOSPITAL system, (see Marine) 32
HYDROMETERS, (see Dycas's) 84

I. J.

IMPROVEMENTS, in agriculture ..... 5 & 73
in manufactures 5
in collecting, safe-keeping, and disbursing public money, &c 5
Also note (3) 6
And the Introduction, note (a,) Constitutional Treasury xvi
INSPECTORS of the Customs, their functions, pay, &c 81
of the Revenue, (different,) their fees, &c 81
INVOICES of merchandise imported, regulations relating thereto 52
JUDGES of the United States courts, their salaries, &c 223
JURORS serving in United States courts, their compensation, &c 223

K.

KEELED boats, their license, and the hospital tax of their crew 23

L.

LAND Offices, general instructions for the government of 228
Warrants, holders of 227
LAWS, acts explanatory, preferable to doubtful constructions of 2
usage cannot alter 2
LETTERS and letter bags, ship, their delivery at the post office by captains of vessels 54
LICENSES, of coasting and other vessels 22
Also see Appendix, No. I 240
LIGHT-HOUSE system 30
LIGHT-HOUSES, disbursements on account of 210
Money, and tonnage duties 131
refunding of 193

M.

MANDAMUS to a Collector to issue "clearance" of a vessel 24
MANIFESTS of imported goods 51
Also Appendix, No. I, (*R.*) 251
of outward cargoes 55
MANUFACTURES, improvement of 5
MARINE Hospital system 32
fund 32
accounts, returns of 31
MARINE papers, system of 11
Also Appendix, No. I 235
quarterly returns of 29
MARQUE and Reprisal, letters of 27
MARSHALS, their emoluments and disbursements 223
MEASURERS, (see Weighers and) 84
MERCHANDISE, (see Goods,) deposited on various accounts 91
MEXICAN Tariff—see the Introduction, note (*c*) xviii
Also the Appendix, No. V 418

N.

NAVAL officers, their functions in general, and compensation, (see Salaries, &c.) 78
NAVIGATION, (see Commerce and) 42
NEUTRALITY regulations in time of war 60
towards France and Spain 67
towards England and Canada 68

O.

OATHS, forms of, on matters connected with the Customs 14
Also see Appendix 242
OFFICERS of the Customs, (see Customs,) their grades, functions, &c 76
disbursements for the salaries, fees, and emoluments of, (see Salaries, &c.) 211

P.

PASSPORT and Clearance Duties, (see Accounts) 135
PASSPORTS, Mediterranean 25
of citizens going abroad—See Appendix, note 297
PENSION agents, and claimants, instructions to 226
PRIVATEER Pension fund 28

Page.

PERMITS to unlade vessels 53
Also Appendix, No. I, (S.) 251
to whaling vessels to touch and trade at foreign ports, (used only for obtaining stores and supplies,) Appendix 251
PUBLIC Money, deposite, transfer, and safe-keeping of 173
disbursements of, on various accounts, (see Disbursements, Accounts, &c.) 182

Q.

QUARANTINE or health regulations 40

R.

RECORD, certificates of, regulations respecting, (see Marine Papers,) 11
Also Appendix, No. I 235
REGISTRY, certificates of, regulations respecting, (see Marine Papers) 11
Also Appendix, No. I 235
REGISTERS for whaling vessels erroneously issued 19
Also see the Introduction, and note xix
REVENUE clause of the Constitution, partial construction of 1
Laws, construction of 1
Marine, system of 39
Also see Appendix, No. III 273
disbursements on account of 210
Also see Appendix, No. III 273
or Financial system, outline of 1
Also see the Introduction and the note xv
surplus, distribution of the 226
system, improvement of, sought by repeated efforts 3
Also see the Introduction, as above, and note (a,) (b,) (c,) (d.) xvii
proper, arising from imposts, tonnage, &c. 69

S.

SALARIES, fees, and emoluments of officers of the Customs, disbursements on account of 211
SCRIP, issued on land warrants 172
SEA Letters ..... 24 & 67
SEAMEN, relief, registry, and protection of 32
disbursements for sick and disabled 211
SPIRITS, proof of, by hydrometers 84
wines, and teas, disbursements on account of 210
STANDARD weights and measures 84
STEAMBOATS, registry, enrolment, or license of 23
STEAMBOAT navigation 47
STOCK, certificates and transfers of 166
SUITS, for fines, penalties, and forfeitures, disbursements on account of 210
instructions to district attorneys, &c., in relation to 149
SUPERVISORS of the revenue, (discontinued) 80
SURVEYORS of the Customs, their functions and compensation 80

T.

TARIFFS of Duties, tabular rates of 96
TARIFF of low duties, ad valorem, see the Introduction, note (b.) xvii
Also see Appendix 349
established in Mexican districts in the military possession of the United States—see the Introduction, note (c.) xviii
Also see Appendix, No. V 418
TELEGRAPHS, system of, suggested 6
TONNAGE of vessels, quarterly abstracts of 55
duties and light money 131
discriminating, &c., (see Duties) 136
duties and light money, refunding of 193
TRADE, coasting, (see Coasting Trade,) explained 47
Also see Appendix, No. I 240
TRANSCRIPTS, of balances of accounts, for suit 165
TREASURY Notes, proceedings in relation to 167

V.

VESSELS, American, various denominations of, and explanations of forms and official documents in relation to 11
Also see Appendix, No. I 235
admeasurement of 23
clearance of 24
entry of 42
passports of 25
passenger, regulations of 49
fishing, tonnage of, (see Bounty) 206

W.

WAR and contingent war, commerce and navigation modified by 60
against England, and consequent regulations of commerce 66
with Mexico, (see Mexican Tariff,) the Introduction, note (c.) xviii
Also see Appendix, No. V. 418
WARRANTS, Treasury, general regulations for the disbursement of public money by 182
WEIGHERS, Gaugers, and Measurers, their functions and compensation, &c. 83
WEIGHTS and Measures, standards of 84

CLASSIFICATION OF CIRCULARS.

[The following is a corrected List of the circular Instructions and Decisions of the Secretary of the Treasury, issued during the years 1845, 1846, 1847, classified according to the different branches of business to which they relate, and numbered respectively thereto—as promised in the remarks prefixed to the "Addenda," page 371—except a few miscellaneous circulars addressed in general to many, and, in some instances, to all officers under the direction of the Secretary of the Treasury, which are disposed of in groups, as appropriately as was practicable, in reference to those complexities.

The reader is requested to examine the remarks prefixed to No. V of the "Appendix," page 306, and those prefixed to the "Addenda" above referred to, from the *latter* of which it will be perceived that the Secretary has adopted a corrective of the loose practice adverted to in the *former* as hitherto existing, and that, in order to establish a uniform code of Treasury Instructions and Decisions respectively of each branch of business transacted under his direction, he requires the circulars relating thereto to be reported to him by the different Bureaus for his revision and sanction. This important measure will render complete, in future, the details of several of the classes herein enumerated, and make them more instructive and satisfactory to all parties, as furnishing an entire code of Executive Regulations and Decisions in execution of the Revenue Laws, &c.]

I. CIRCULARS IN RELATION TO THE REVENUE MARINE.

[These circulars are chiefly addressed to Collectors as superintendents of the Revenue Marine, but also in many instances to officers commanding; whereas it would seem desirable that they should constitute a uniform code addressed to Collectors as the supervising officers, and through them to commandants of Revenue vessels, for their information and government under that supervision.]

Number.	*Date.*	*Subject.*	*Page.*
No. 1	1845 March —.	Regulations for the government of Engineers employed in the Revenue marine	306
No. 2	" " 18.	On the cocked hat of officers, and the decoration of the cap	306
No. 3	" " 20.	On the armament, &c., of Revenue vessels	307
No. 4	" April 15.	On the armament of Revenue vessels	313
No. 5	" June 4.	Relating to salutes—restricting them to orders of the Department	374
No. 6	" " 15.	On quarterly returns of disbursements for Revenue marine	375
No. 7	" " 16.	General order (in mourning) on the Death of Andrew Jackson	375
No. 8	" August 11.	On the armament of Revenue vessels	376
No. 9	" " 11.	On the vouchers to accompany Revenue marine accounts	376
No. 10	" Nov. 1.	On the color of paint for Revenue vessels	379
No. 11	" " 25.	On advertising for contracts for customary supplies	380
No. 12	" Dec. 1.	Ordering the cruise of the season, for the relief of vessels in distress	380
No. 13	" " 28.	On the armanent of Revenue vessels	381
No. 14	1846 March 20.	On the measurement of Revenue vessels	381
No. 15	" April 8.	On the adjustment of the accounts of expenditure for revenue service	382
No. 16	" May 12.	On the use of the printed Steam Journal	382
No. 17	" " 29.	On the pay of officers and men in the Gulf of Mexico	383
No. 18	" June 12.	On detecting contrabands of war	383
No. 19	" " 12.	On signals for the use of the Revenue marine	383
No. 20	" " 13.	On the payment of the crews of Revenue vessels	383
No. 21	" July 14.	On signals for the use of Revenue vessels	385
No. 22	" Nov. 25.	Ordering the usual advertisements for supplies of rations and ship chandlery	389
No. 23	" Dec. 1.	Ordering the cruise of the season for the relief of vessels in distress	390
No. 24	" " 1.	Form of monthly report to be made of vessels spoken and boarded	390
No. 25	" " 18.	Ordering a report of the number of Revenue vessels employed in each district	390
No. 26	1847 Jan'y 13.	On contracts and prices for ship chandlery	391
No. 27	" July [19.]	On returns of disbursements for Revenue boats during the year	363
No. 28	" Oct. 8.	On exorbitant expenditures on account of Revenue boats	367
No. 29	" " [23.]	Ordering the usual advertisements for supplies of rations and ship chandlery	366
No. 30	" Nov. 1.	On enforcing the instructions of Oct. 8, respecting exorbitant expenditures	369
No. 31	" " 1.	Further instructions on excessive expenditures on Revenue boats	369

II. CIRCULARS IN RELATION TO COMMERCE AND NAVIGATION, IMPORT DUTIES, &c., &c.

[These circulars are addressed chiefly to Collectors of the Customs, but also in many instances to subordinate officers of the customs; whereas it would seem desirable that they should constitute a uniform code addressed to collectors, and through them to officers of the customs, under their supervision, for the due promulgation and execution of which they might be held responsible.]

Number.	*Date.*	*Subject.*	*Page.*
No. 1	1845 April 1.	Decisions on revenue questions, submitted during the preceding month	307
No. 2	" " 10.	Of drawback on goods exported to Chihuahua and Santa Fe	310
No. 3	" " 16.	Inquiries on general statistics, under resolution of the 28th Congress	313
No. 4	" May 15.	Decisions on revenue questions, submitted since the 1st of April	317
No. 5	" " 22.	On the entry of wool in districts on the Canada frontier	373
No. 6	" June 2.	On the application of funds for the relief of sick and disabled seamen	374
No. 7	" " 20.	On prompt rendition of returns of receipts and expenditures for the year	319
No. 8	" July 29.	On commercial intercourse with Texas, as one of the United States	375
No. 9	" Aug. 20.	On the verification of invoices—(also to Consuls)	322
No. 10	" Sept. 11.	On importations of coffee from the Netherlands	377
No. 11	" [" 25.]	Inquiries on general statistics, 1st and 2d series of questions	320
No. 12	" Oct. 3.	Decisions on importations of wool, and duties thereon, under the tariff act of 1842	378
No. 13	" " 9.	Regulations respecting the storage of goods	324
No. 14	" Nov. 20.	Decision on the classification of silks, under tariff act of 1842	378
No. 15	" Dec. 9.	Decision on the classification of Guano or birds' manure	380
No. 16	1846 Jan'y 9.	On vessels arriving from, and departing for, Texas, as part of the Union	391
No. 17	" " 15.	Regulations of allowances for leakage, &c.	324
No. 18	" Feb'ry 25.	On drawback on goods for Chihuahua and Santa Fe	325
No. 19	" " 28.	On the commercial convention with Great Britain	381
No. 20	" April 29.	On shipping articles between masters of vessels and crews	326
No. 21	" June 13.	Regulation of foreign coins	327
No. 22	1846 June 19.	Decisions on tools of trade, models of machinery, &c.	327
No. 23	" " 20.	On importations from British adjacent ports	383
No. 24	" August 10.	Canal boats—their registry fees, and hospital tax of crews, &c.	383
No. 25	" " 14.	On warehousing—with forms—under warehousing act of 1846	328
No. 26	" " 15.	On the commercial convention with Great Britain	385
No. 27	" " 16.	On importations of coffee from the Netherlands	386
No. 28	" " 18.	On the commercial treaty with the Two Sicilies	386
No. 29	" " 25.	On Treasury notes received in payment for public dues	337
No. 30	" " 25.	On importations of goods in view of the act of 6th August, 1846	328
No. 31	" " 31.	On vessels carrying lights on the Delaware, and on the coasts	388
No. 32	" Sept. 15.	On timely returns, to prepare annual estimates of revenue for Congress	340
No. 33	" Oct. 30.	On warehousing (with *forms*) supplementary to circular of 14th August	341
No. 34	" Nov. 11.	On appraisement of goods—comparing ad valorem and specific duties under acts of 1842 and 1846	389
No. 35	" " 25.	Instructions in execution of the tariff of the 30th July, 1846	349
No. 36	" " 28.	On the perpetration of frauds, by under-valuation of goods	357
No. 37	" Dec. 22.	To report the number of registered, enrolled, and licensed vessels, &c.	391
No. 38	1847 Jan. 30.	On allowance for deficiency of invoice value of goods	391
No. 39	" Feb. 1.	On returns of goods imported and exported in American and foreign vessels	391
No. 40	" " 17.	Decisions respecting drawback on refined sugar	359
No. 41	" " 19.	Decisions respecting drawback on bags, of imported material, used for exporting grain, &c.	359
No. 42	" March 17.	Regulations respecting passengers' vessels	360
No. 43	" " 24.	On allowance for leakage, &c.	360
No. 44	" " 30.	Decision on rates of duty on wine, imported in bottles	392
No. 45	" April 8.	On storage of wines, distilled spirits, &c	361
No. 46	" " 12.	Decision on the exemption of personal and household effects from duty	361
No. 47	" May 13.	Regulations respecting passenger vessels	362
No. 48	" " 20.	Regulations respecting passenger vessels	393
No. 49	" " 27.	On allowance on imported molasses	363
No. 50	" " 29.	On importations of sheep skins from Canada with the wool on, &c.	393
No. 51	" June 1.	On returns of imports, exports, and tonnage, &c.	393
No. 52	" " 12.	On additional, or penal duties, incurred on imports	363
No. 53	" July 1.	On returns of goods stored under the warehousing act	364
No. 54	" " 6.	Regulations by the Secretary, for the appraisal of goods, conclusive	364
No. 55	" " 20.	On marking of goods	366
No. 56	" Sept'ber 1.	Decisions on manufactures of hair, silk, and other cloths, for boots and shoes	366
No. 57	" October 11.	On importations of coffee from Brazil	368
No. 58	" " 29.	On rate of duty on Irish linen imported by the manufacturers	402
No. 59	" " 30.	On the employment of confidential inspectors	368
No. 60	" " 30.	On returns of duties accrued, received or not received, at certain periods, and imports of coin and bullion, &c.	402
No. 61	" " 30.	On returns of goods remaining in warehouses on the 30th September, 1847	402
No. 62	" Nov. 1.	On retrenchment of expenses of collecting the revenue, &c.	369
No. 63	" " 6.	On the decision of the United States circuit court—case of United States *vs.* ship Recorder	370
No. 64	" " 9.	On compensation, &c., of inspectors, &c.	370
No. 65	" " 13.	Regulations for refunding excess of duties	371
No. 66	" " 15.	On compensation. &c , of inspectors, &c.	372
No. 67	" Dec. 4.	On estimates of expenses in collecting the revenue from customs	372
No. 68	" " 6.	Tables required, monthly, of revenue receipts from all sources, from 30th of August, 1842	403
No. 69	" " 30.	Calling for copies of Decisions of circuit courts in revenue cases, &c.	404
No. 70	" " 31.	Alphabetical abstract of Decisions of the Secretary of the Treasury on questions of revenue and commerce, &c.	404

III. CIRCULARS IN RELATION TO PUBLIC LANDS, PROCEEDS OF SALES, &c., &c.

[These circulars are generally addressed to Registers and Receivers of district Land Offices. The reason of their scanty list here is owing to the principal part of them being issued by the Commissioner of the General Land Office. But with a view to constitute a uniform code of them, it would seem desirable that they should, all, bear the signature of the Secretary of the Treasury, and be numbered in regular series, as in other branches of business of the Treasury Department.]

Number.		*Date.*		*Subject.*	*Page.*
No. 1	1846	August	25.	On Treasury notes received in payment of public dues	337
No. 2	"	Sept'er	15.	On timely returns, to prepare annual estimates of revenue for Congress	340
No. 3	1847	June	17.	On examinations and reports, to be made of books, public money, &c	363

IV. CIRCULARS RELATING TO THE DEPOSITE, TRANSFER, AND DISBURSEMENT, OF PUBLIC MONEY.

[These circulars are addressed *partly* to Collectors and Naval Officers, to Registers and Receivers, to Assistant Treasurers, to the Directors and Superintendents of Mints, and to Disbursing Agents of the Government. But it would seem to be desirable, as in other branches of business, that, with a view to constitute a uniform code of regulations in these, which are so intimately allied, they should be all embraced in one series, and addressed to all those officers, to afford them a comprehensive view of the same, as a whole.]

Number.		*Date.*		*Subject.*	*Page.*
No. 1	1845	October	22.	Pay Agents (at Washington) to make deposites, &c., with Collectors and Receivers	379
No. 2	1846	March	18.	On the deposite of public money received for fines, penalties, &c	325
No. 3	"	April	12.	On the deposite of public money by certain Collectors, &c	325
No. 4	"	August	25.	On the deposite and disbursement, &c., of public money under act of establishing the constitutional Treasury	338
No. 5	"	"	(25.)	On the deposite and disbursement, &c., of public money under act of establishing the constitutional Treasury	339
No. 6	"	Sept'ber	15.	On books to be kept, and returns to be made, &c., in execution of the Sub-treasury act	340
No. 7	"	"	15.	On examinations, &c., of books, accounts, money, returns, &c., to be made by different officers, as checks on each other	388
No. 8	"	"	15.	On receipts, by certain officers, and deposite of payments for patents	341
No. 9	"	October	23.	On the proposed issue of Treasury notes for sums to be *deposited*	389
No. 10	"	Dec'ber	3.	On the 18th and 19th sections of the act of the 6th August, 1846, establishing the constitutional Treasury	358
No. 11	"	Feb'ary	15.	On the exchange and the deposite of Treasury notes	392
No. 12	"	March	17.	On funding Treasury notes deposited	392
No. 13	"	Dec'ber	20.	Regulations for the deposite, transfer, and disbursement of public money	400, 403

V. CIRCULARS IN RELATION TO JUDICIAL PROCEEDINGS, INITIATIVE AND FINAL.

[Circulars of this class are generally addressed to District Attorneys, Marshals, Clerks of the Courts, Commissioners of Insolvency, severally, or otherwise, as occasion may seem to require. The reason of the scanty list here given, (consisting of two only, to marshals,) is, that they are for the most part issued by the Solicitor of the Treasury. But with a view that they should constitute a uniform code, as those in other branches or divisions of the Department, it might be deemed fitting that they should all bear the signature and authority of the Secretary of the Treasury.]

Number.		*Date.*		*Subject.*	*Page.*
No. 1	1846	Feb'ary	23.	Marshals required to report the number and cost of prisoners convicted in the United States courts	324
No. 2	"	July	1.	On disbursements by Marshals, under acts of 18th May, 1842, and 3d March, 1845	384

VI. CIRCULARS ON POSTAGE ACCOUNTS AND RETRENCHMENT,* &c.

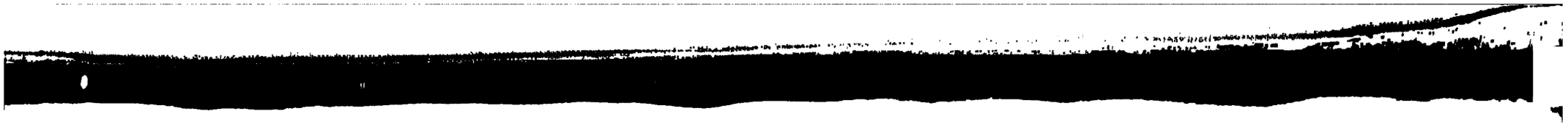
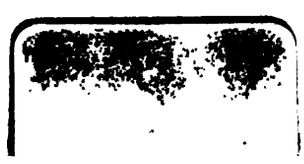
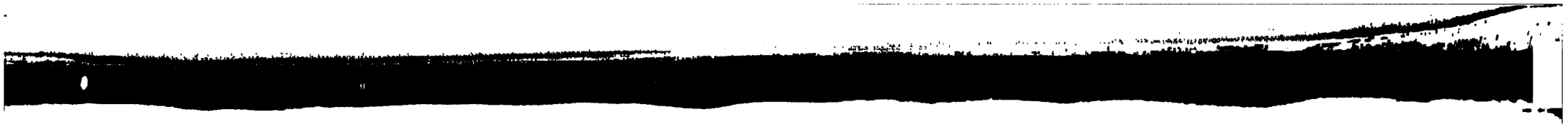
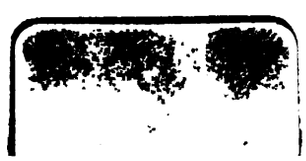
[Circulars of this class are, for the most part, addressed to all officers under the direction of the Secretary of the Treasury, but, in some instances, they are addressed to officers of the Customs, and to Registers and Receivers, in particular, and a few others.]

Number.		*Date.*		*Subject.*	*Page.*
No. 1	1845	June	13.	On retrenchment in postage—to all officers under direction of the Secretary of the Treasury	319
No. 2	"	"	28.	On retrenchment in postage—to Registers and Receivers. (Wanting.)	
No. 3	"	July	11.	On retrenchment in postage—to officers at the Seat of Government	375
No. 4	"	Oct'r	8.	On statements of accounts of postage—to officers of the Customs	323
No. 5	"	"	13.	On statements of accounts of postage, folding, and endorsing letters, &c.—to Registers and Receivers	378
No. 6	1847	Jan'y	15.	On folding and endorsing letters and documents—to all officers of the Treasury Department	391

VII. CIRCULARS RELATING TO LIGHT-HOUSE ESTABLISHMENTS.

[Circulars of this class (of which there is but one here given, and that issued in the name of the 5th Auditor) would seem, from the magnitude of the subject, to imply a vastly greater scope of detail than what actually meets the eye. The probability is, that the whole of these details are conducted under the individual correspondence of the 5th Auditor with one and another superintendent, without reference to the Secretary, and that this circular is a stray.]

Number.		*Date.*		*Subject.*	*Page.*
No. 1	1846	May	1.	On visiting, examining, and reporting the condition of light-houses	382

---

* The subject of "*retrenchment*" is an incident which Mr. Secretary Walker has connected with every branch of the fiscal department, as will be perceived in the details of his instructions, and therefore does not form a distinct class of regulations. Its introduction here, however, is as a principal incident connected with postage accounts; but, although pervading all other accounts, it is not there the paramount consideration.